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AN HISTORICAL ACCOUNT

OF

"THE CALCUTTA COLLECTORATE,"

"COLLECTOR'S CUTCHERRY, OR CALCUTTA POTTAH OFFICE,"

FROM THE DAYS OF THE ZEMINDARS TO THE PRESENT TIME,

WITH A BRIEF NOTICE

OF THE

ZEMINDARS AND COLLECTORS OF CALCUTTA,

THE GROUND TENURE OR LAND REVENUE SYSTEM, TOWN DUTIES, EXCISE, AND STAMP REVENUE,

BY

REGINALD CRAUFUIRD STERNDALE,

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LIBRARY

AN HISTORICAL ACCOUNT

OF

"THE CALCUTTA COLLECTORATE."

CHAPTER I.

On assuming officiating charge of the Calcutta Collectorate in May 1884, I enquired for the records giving the history of the office, but was informed that no information of any kind was extant; that in fact it had no history; and that all that was known about it was unwritten and within the knowledge of one or two of the senior assistants, and this I found comprized only the record of the past few years. This would seem to have been the traditionary state of the records of this office, for, in the very earliest period of its existence, *Mr Holwell*, on assuming charge of the office in 1752, could trace no cutcherry accounts prior to 1738. "If I ask" (says he) "for the accounts of the gunge before it was farmed, I am told they were washed away in the great storm" (the great cyclone which devastated the settlement in that year), "and if I enquire for any other accounts relative to the revenues antecedent to the above year" (1752), "I am told the white-ants have destroyed them." I have since, during the arrangement of the few scattered old records that remained, endeavoured, as much as the very limited time at my disposal would permit, to search out such documents as might throw a light on its past history; but the state of chaos in which the records of the office have lain for many years; the gradual decay effected by damp, white-ants, and neglect; and the wholesale destruction of old books and correspondence under orders of my predecessors, has left very little material to work upon, and this must be my apology for any want of sequence which must necessarily appear in this note.

2. Whatever information I have been able to obtain has been by somewhat laborious search through old forgotten manuscript volumes rescued from oblivion during the past year, amongst which I may mention the registers of deeds of Fort William in Bengal from the year 1780 to 1834, and which had been doomed to destruction as *useless old pottah indexes*; the office copies of the original pottahs granted by the Collectors from 1757 downwards, and the existence of which was unknown to any one

in the office; and from outside sources, such as Aitchison's Treaties, Colebrooke's Digest, Dodwell and Mile's Alphabetical List of Bengal Civil Servants, and the index registers of the Testamentary and Intestate Jurisdiction of the Mayor's Court and late Supreme Court; the fifth report of the Select Committee on the affairs of the East India Company, Holwell's Tracts, Bolt's Considerations on India Affairs, and the Hon'ble Mr. Millett's minute.

3. If my note has no other value, it will, I trust, supply a not altogether uninteresting contribution to the very meagre record that exists of the history of the oldest and one of the most important offices in this province—an office closely connected from the very beginning with the birth and infancy of the Bengal presidency, and which has been held from time to time by men whose names are now part of the history of the establishment and rise of British power in India.

4. As an introduction to the following notes, I cannot do better than quote from Mr. H. Beverley's interesting report on the census of the town of Calcutta, 6th April 1876 –

"One hundred and seventy-five years ago the present jurisdiction of the Calcutta Municipality represented the sole possession of the English on the soil of Bengal. The Mahratta ditch, still the boundary of the municipality on the land side, was once the limit of British territory in Northern India. Meanwhile the three villages of Sootanuttee, Calcutta and Govindpore have developed into the capital of the East, and the new city has considerably outgrown its original limits."

The history of the establishment of Calcutta has so often been told, and is so well known, that I will only refer briefly to it here.

The English Company of merchants trading to the East represented by their chief factor in Bengal Mr. Job Charnock having had a hard struggle to maintain their footing in the country, first received permission from the Soubadar to establish the factory at Sootanuttee in or about 1690.

Their first establishment was at Hughli, from which, in consequence of an unfortunate collision with the Nawab's troops, arising out of an ordinary bazar squabble between a few soldiers and native followers, they were obliged to retire down the river, first to Chutanutty, Sootanuttee or *Sootalootty*, and then to the Island of Ingellie (Hijlee) at the mouth of the river: the worst situation possible, being a low swampy island covered with long grass, subject to salt tidal inundation, and destitute of a drop of fresh water; where, in three months, they lost half their force and were subjected to constant attacks from the Nawab's army, a portion of which had followed them down the river.

Having, however, in August 1687 concluded a peace with the Nawab, they moved by permission to Uluberia; but this being found to be an inconvenient situation, Mr. Charnock for some inexplicable reason selected Sootanuttee, and there finally

established his factory, paying to the Mogul Government a "pishcash", in lieu of customs of Rs. 3,000 annually.

Job Charnock did not live long to see his new settlement flourish, for, in January 1692, he died and was buried in a vault under the mausoleum, which still stands in the Old Cathedral (St. John's) churchyard, just opposite the late Collectorate, formerly the old Mint, and which, to the discredit of Calcutta, is the only memorial existant in this city of its founder.

The names of many men of less note remain to this day on our streets and lanes; but neither street, square, nor monument exist bearing the name of Job Charnock, the pioneer of British power in Bengal, and the founder of Calcutta.

It is stated by Marshman that the reason for Charnock leaving Uluberia was the unhealthiness of that locality; but he certainly did not gain much in that respect by the change. Though allowed by the Nawab to choose any site below Hughli, he selected perhaps the most unhealthy site on the whole river. The salt water lake on the east, left masses of dead putrid fish as the water receded in the dry season, while a dense jungle ran up to where Government house now stands.

The new settlement was situated about a hundred and fifty miles from the sea. The south wind—the only mitigation of the fierce tropical heat which prevails from the end of March to October—blows over salt marshes and steaming rice lands on its way to the city. Its almost uniform dead level, with depressions lying below the level of high water in spring tides, renders it difficult to drain properly, while the soil on which the town is built possesses every quality which the site of human habitation ought not to possess.

Few of those who rail against the unhealthiness of Calcutta in the present day; who cry out against its imperfect drainage; its deficient scavengering; its rough street surfaces; its admittedly pure but insufficient water-supply; and its many undoubted sanitary and structural defects, ever cast their thoughts back to the time (*less than two hundred years ago*) when the entire site was, as described by an old writer, "a place of mists, alligators, and wild boars," and even to eighty years later, when "Chauringhi was out of town, and palki bearers charged double fare for going to it, while at night servants returned from it in parties, having left their good clothes behind through fear of dakaits, which infested its outskirts;" and the site of the Viceroy's magnificent palace was covered with squalid native huts "out of town:" when the settlement prided itself on the *Great tank* or Lal diggee, which Stavorinus, the Dutch Admiral, writes "was dug by the order of the Government to provide the inhabitants of Calcutta with water which is very sweet and pleasant. The number of springs it containeth maketh the water therein always nigh on the same level, and it is railed round that no one may wash therein." When we consider the labour and expenditure incurred in making

modern Calcutta what it is, we must admit the appropriateness of the motto adopted by the corporation for the city arms—*Per ardua stabilis esto.*

The history of Calcutta is but an example of what "great events from trivial causes spring" The endeavours made by the accredited agents of a company of merchants trading to the East to extend and protect their trade has in the course of less than two centuries resulted in the annexation to the British Crown of the greatest empire in the world.

Permitted by the sufferance of a semi-barbarian oriental satrap to acquire possession of one small village, the total revenues of which in 1694 did not exceed *one hundred and sixty rupees a month,* they found, while confined to that small limit, that in spite of their permission to trade, obtained by the payment of an annual "pishcash" of Rs. 3,000, they could do little. They were not permitted even to fortify their settlement; so that they could not consider themselves secure.

Thus they were desirous of obtaining a grant of the surrounding villages, so that they might raise a revenue from the rents, and be able to maintain a sufficient establishment as a guard.

Turn to Calcutta of the present day, and we find a city of palaces, containing with its suburbs 700,000 inhabitants; protected by a citadel constructed at a cost of two millions; mounting six hundred and nineteen guns, and requiring 10,000 men for its proper garrison; the capital city of the Viceroy of Her Majesty the Queen of England and Empress of India; the seat of justice, learning, and commerce, with a revenue, inclusive of import and export customs duties, not of Rs. 1,920 per annum, but of over Rs 2,66,00,000, besides the receipts from registration, law and justice, and the local taxation raised for municipal purposes amounting to about Rs. 30,00,000.

About six years after the establishment of their settlement, the Company's servants—taking advantage of the unsettled state of Lower Bengal, consequent on the rebellion (as related by Marshman) of the zemindars headed by Sobha Singh, zemindar of Jetwa, in Burdwan, and Rahim Khan, chief of the Orissa Afghans, but according to Bolts (who wrote at a period nearer the occurrence, *i e* in 1772) of the hereditary zemindars, headed by the Rajah of Burdwan, against the authority of the Mogul's Governor or Soubadar—completed the fortifications of their settlement which prior to this they had been forbidden to do, although a good deal had been done towards protecting the factory by earthworks and bastions stealthily erected from time to time.

They then applied for and obtained the consent of the Nawab to their purchasing from the then proprietors their zemindari rights in the villages of Calcutta and Govindpore which lay adjacent to their factory. In 1715 they sent a deputation to

the Court of the Emperor at Delhi and obtained from Ferokhsere a firman dated 1717, confirming the purchase of Govindpore, Calcutta, Sootalootty, besides other privileges, which, however, are outside the scope of this note.

5. It appears from Aitchison's Treaties that in 1698 the English Company obtained permission from Azeem-oos-Shah, grandson of Aurungzebe and Governor of Bengal, to purchase the towns of Chuttanutty, Govindpore, and Calcutta. It is said that the original sunnud has been lost, but about the beginning of December 1758 the following sunnud for the lakhiraj or rent-free tenure of the town of Calcutta was granted by the Nawab *Allawoodowla, Meer Mahomed Saduck, Khan Bahadur, Assud Jung, Dewan of the Soubah of Bengal*—

"To the *muttaseddees* for affairs for the time being, and to come, and *zemindars*, and *chowdries*, and *talukdars*, and *canoongoes* of the mouzah of *Govindpore, &c.*, in the districts of the *pergunnah of Calcutta* belonging to the *Paradise of Nations*, the *Soubah of Bengal.* Be it known that in consequence of the *Fird Sawul*, signed by the glory of the nobility and administration, *Sujah-ul-mulk Hossainodowlah, Meer Mahomed Jaffer Khan, Mohabut Jung, Nazim of the Soubah*, and of the *Fird Huckeekut* and *Mochulka*, signed conformably thereto, the forms of which are herein fully set forth, the rents of the aforesaid mouzahs, &c., which adjoin to the factory of the most noble of merchants, the English Company, amounting to Rs. 8,836 and something more from the 1st of Rubbee-ul-sawin 5th Sun, according to the endorsement, are forgiven, to the end that they provide for the defence of their factory and the safety of the seaports therewith. It is then the muttaseddees, &c., duty to desist from all claims for the rents nor in any way nor by any means oppress or disturb them. In this particular be they punctual.

Dated as above.

Let the endorsement be written.

Particulars of the endorsement.

In consequence of the Fird Sawul, signed by the glory of the nobility and administration Sujah-ul-Mulk Hossainodowlah, Meer Mahomed Jaffer Khan, Bahadur, Mohabut Jung, Nazim of the Soubah, and the Fird Huckeekut and Mochulka signed conformably thereto, the forms of which are herein fully set forth, the rents of the mouzah of Govindpore, &c., in the districts of the pergunnah of Calcutta, &c, belonging to the paradise of nations the Soubah of Bengal, and dependent on the khalsa shereefa and the jaghir of the Circar, which adjoin to the factory of the noblest merchants the English Company, amounting to eight thousand eight hundred and thirty-six rupees

and something more from the latter season of Vodael in the year eleven hundred and sixty-four (1164) of the Bengal era are forgiven the noblest of merchants aforesaid.

Mouzahs and mehals, 22½ mouzahs 20½ mehals (two markets).

2. The amount according to the Fird signed by the canoongoes of the Soubah.

Form of the sign manual.

Be the sunnud granted.

The Fird Sawul.

The noblest of merchants the English Company represent that the factory for the carrying on their trade in the pergunnah of Calcutta, lying near the sea, and being liable to continual alarms and interruptions from the enemy; for their defence, they have made a tank of water round their factory and esplanade on all sides at the distance of a cannon shot; that the mouzah of Govindpore, &c., in the districts of gunnah of Calcutta, &c., of the Circar Satgaum belonging to the paradise of nations, the Soubah of Bengal, dependent on the khalsa shereefa and jaghir of the Circar adjoin thereto: the request that a sunnud exempting them from the payment of the rents thereof be granted them.

In this particular what are your commands?

Mouzahs 20½, mehals (markets) 2, amounting according to the accounts signed by the canoongoes of the Soubah to Rs. 8,836-4-3-2—

In all 6¾ mouzah, amount	2,542	14	2	3
Kerria kismut of Govindpore—mouzah of 8 annas, amount, jaghir	338	11	16	2
Kerria kismut of Mirzapoor—mouzah of 8 annas, amount	131	10	17	3
Kerria kismut of Gunnispoor, in the bounds of Molunga of the khalsa—mouzah of 8 annas, amount	171	13	19	2
Kerria kismut of Chauringhi of the jaghir—mouzah of 8 annas, amount ...	44	8	2	2
Kerria kismut of Dhulland—mouzah of 8 annas, amount	227	11	12	2
Kerria kismut of Jella Colunda—mouzah of 8 annas, amount	266	2	13	0
Kerria kismut of Dilliah Danghee of the jaghir—mouzah 12 annas, amount ...	582	15	6	3
Kerria kismut of Anhattee of the jaghir—mouzah of 6 annas, amount	184	13	16	1
Kerria Sulduah of the jaghir—one mouzah, amount	355	13	11	0
Kerria kismut of Bharee Birjhee—mouzah of 6 annas, amount	63	4	2	0
Kerria Kispoorperra of the jaghir—one mouzah, amount	191	0	5	9
Kerria kismut of Bharee Serampoor of the jaghir—mouzah of 4 annas, amount ...	34	5	17	1

Kismut mouzah of Dhellunt, &c., belonging to the pergunnah of Paikan.

Twelve mouzahs, including kismutteas, in all 6½ mouzahs of the khalsa, amount ...	1,894	4	2	0
Kerria kismut of Dhellunt—mouzah of 8 annas, amount	253	10	12	1
Kerria kismut of Sootalootty—mouzah of 6 annas, amount	113	7	1	1
Kerria kismut of Govindpore—mouzah of 8 annas, amount	161	3	13	0
Kerria kismut of Chauringhi—mouzah of 8 annas, amount	97	7	0	0
Kerria kismut of Mirzapoor—mouzah of 8 annas, amount	150	8	8	1
Kerria Hocul Koorea—one mouzah, amount	178	12	1	0
Kerria kismut of Deacan Paikparra—mouzah of 2 annas, amount	15	9	15	0
Kerria kismut of Dhela Danghee—mouzah of 4 annas, amount	156	13	6	0
Kerria kismut of Anhattee—mouzah of 10 annas, amount	218	10	12	0
Kerria kismut of Jella Colunda—mouzah of 8 annas, amount	147	2	16	1
Kerria kismut of Bharee Birjhee—mouzah of 10 annas, amount	227	2	2	0
Kerria kismut of Bharee Serampoor—mouzah of 12 annas, amount	123	12	7	0

Mouzah of Shimla, &c., belonging to the pergunnah of Manpoor.

Three mouzahs, entire of the khalsa, amount	331	15	11	0
Kerria Simla—one mouzah, amount ...	121	15	3	2
Kerria Mankhund—one mouzah, amount ...	180	4	13	2
Kerria Awdinghu—one mouzah, amount ...	29	11	14	0

Mouzah of the town of Calcutta, &c, belonging to the pergunnah of Ameerabad.

Six and a half mouzahs and mehals, amount	4,008	10	11	0
Kerria of the town of Calcutta—one mouzah, amount	1,376	13	7	2
Kerria kismut of Sootalootty—mouzah of 10 annas, amount	1,392	9	14	2
Kerria kismut of Deccan Paikparra—mouzah of 14 annas of the jaghir, amount	479	2	2	0
Kerria of Birjhee—one mouzah of the jaghir, amount	114	7	2	2
Kerria Serampoor—one mouzah of the jaghir, amount	50	13	15	2
Market of Sootalootty—one mehal of the khalsa, amount	272	2	2	0
Market of Govindpore—one mehal of the khalsa, amount	322	12	5	2
Kerria kismut of Aboab Fouzdary of the town of Calcutta, &c., amount	8	3	13	1

Muttasuddees, writers, accountants, officers of Government, chowdries, Collectors, moongoes, registers of land. Fird Sawul paper of request.

In 1752 Mr. Holwell, the zemindar, submitted to the Court of Directors "a particular account of the Calcutta zemindari" under the following heads—

1. Ground rents.
2. Farms of bazars and hats.
3. Miscellaneous or town *duties*.

The statement of ground rents was stated to have been compiled from the Collector's cutcherry books.

The town of Calcutta according to Holwell was at that time divided into four divisions or districts—

1. Dhee Calcutta.
2. Govindpore.
3. Sootanuttee.
4. Bazar Calcutta.

Dhee Calcutta is said to have included certain outlying villages beyond the Mahratta ditch, viz. Baniapookur, Puggladanga, Tengra, and Dollond, which were rented from zemindars at the rate of Re. 1 per bigha from 1746 and were collectively known as John Nagore.

The ground within the town consisted of 5,472½ bighas paying ground rent at the rate of three rupees sicca per bigha per annum, and 733 bighas rent free. Of this, 310 bighas were occupied by the Company and the remainder by churches, mosques, temples, and tanks and bromotter lands, *i e.* lands given to Brahmins.

Besides this, there were included in the town limits about 3,650 bighas of ground in Simleah, Molunga, Hogul Courea, and Mirzapoor belonging to independent proprietors who, at the instigation of Meer Jaffer, had refused to part with their lands to the English Company in or about 1717, except at prohibitory rates and conditions.

The cause of this hostile action on the part of the Soubadar appears to have been that when in 1715 Mr. John Surman and Cogee Serhand were sent on a deputation to the Emperor at Delhi on behalf of the English Company, Mr. Surman was created by Ferokhsere an Omrah or noble of higher title and rank than Meer Jaffer himself. On Mr. Surman's return he arrived at Murshidabad, and presuming, on the rank bestowed upon him by the Emperor, required the Soubadar to pay him the first visit. The Soubadar considering his office entitled him to that courtesy declined to visit the English envoy, and an amount of ill-feeling towards the English resulted, from which they were made to suffer in many ways.

Mr. Bolts has a note to the effect that "certain villages were not given to the English by the Emperor Ferokhsere, but it was only allowed them to purchase the same. However, the zemindars in Meer Zaffer's time would not part with them, and they were at last mostly wrested from them by fraud or force."

There is, so far as I have been able to ascertain, no record as to how the Company really became possessed of them; but Millett says that as, on obtaining the grant of the 24-Pergunnahs, the Company ousted all the zemindars then in possession, it is not improbable that they gained possession of the above villages by a similar process.

It will be found by a reference to Mr. Beverley's census report of 1881, that the calculation of the area made by Mr. Holwell in 1752 approximates very closely to the figures obtained by subsequent careful surveys.

The original boundaries of the town are given by Colebrooke (1793) as follows—

"A line drawn from the bridge and nullah of the Bagh Bazar or Cowcross, the Mahratta entrenchment, and the road adjoining it continued westward of the Kallighaut road, the Govindpore nullah, and the river."

This is a very meagre outline of the boundaries as then existing.

By a proclamation of the year following (1794), the Governor-General in Council fixed the limits of the town of Calcutta in respect to all legal intents and purposes as follows—

"The northern boundary is declared to commence and does accordingly commence on the west side of the river Hughli at the post or mete No. 22 situated at the north point of Colonel Robertson's garden called Jackapore, immediately opposite to the mouth of the brook called Chitpore nullah or Bagh Bazar nullah, and the said northern boundary is from thence declared to continue and is continued accordingly by a line drawn across the river from the aforesaid point to the south corner of the mouth of the said nullah unto the post or mete No. 1 near the foot of the Chitpore bridge, and from thence by a line drawn eastward and passing the south end of the said bridge to the post or mete No. 2, and from thence along the south side of the said nullah or brook to the post or mete No. 3, and thence on to the post or mete No. 4 passing the Old Powder Mill bazar until it reaches the foot of the bridge leading to Dum-Dum, where the post or mete No. 5 is.

"The eastern boundary is declared to commence and does accordingly commence at the said post or mete No. 5, and is declared to continue and does accordingly continue by a line traced along the west or inner side of the Mahratta ditch or entrenchment, and the east side of the road adjoining thereunto until it reaches the post or mete No. 6 at the northern angle next to the road of an enclosure called Halsee Bagan, which said Halsee Bagan is included within the said town of Calcutta, and from the said northern angle by a line drawn eastward along the southern side of the ditch or trench which encloses the said Halsee Bagan to the post or mete marked No. 6, and from thence southward along the western side of the said ditch or

trench to the post or mete also marked No. 6, and from the said last mentioned post or mete westu along the northern side of the said ditch or trench until the said line reaches mark No. 7, where there is a thana, and from the said last mentioned post or mete by a line drawn southward and on the western side of the Mahratta entrenchment and the eastern side of the Boitaconnah road as far as the remains of the said Mahratta entrenchment are visible to the post or mete No. 8 at the corner of Raja Ramlochun's Bazar, and of the road leading to Ballea Ghaut immediately opposite to Narain Chatterjee's road, and from the said last mentioned post or mete No. 8 by a line continued in a southern direction passing through Mirzapore and drawn along the eastern side of the Boitaconnah road, and leaving the Portuguese burying ground to the east until it reaches the Boitaconnah tree, where the two posts or metes marked respectively No. 9 and No. 10 are fixed on each side of the road opposite to the Bow Bazar road and Boitaconnah Bazar, and from the last mentioned post or mete marked No. 10 by a line drawn along the eastern side of the said Boitaconnah road to the post or mete No. 11 opposite to Gopee Baboo's Bazar, which bazar is situated between the Jaun Bazar and Dhurrumtollah roads, and from thence in the same direction until the said line reaches the post or mete No. 12 at the point or turning of the said road towards the west, leaving dhee Seerampore on the east, and thereby including within the limits of Calcutta the Protestant burying ground, Chauringhi, and the lands thereunto belonging called dhee Birjee.

"The southern boundary is declared to commence and does accordingly commence from the last mentioned post or mete No. 12, and is declared to continue and does accordingly continue by a line drawn from thence to the westward with a little inclination to the southward along the southern side of the public road excluding dhee Chuckerberr, and including Bunnoapokah otherwise called Arreapokah in dhee Birjee until the said line reaches the beginning of the Russapuglah road immediately opposite to Chauringhi high road, where the post or mete No. 13 is fixed, and from the said post or mete No. 13 by a line running to the westward along the southern side of the public road to the post or mete No. 14 fixed between the thana and the General Hospital, and passing on westerly to the post or mete No. 15 at the foot of the Alipore bridge, and excluding the General Hospital aforesaid, the hospital for insanes, and the hospital burying ground situated in dhee Bhowanipore, and from thence and from the south side of the said Alipore bridge by a line drawn and continued along the south side of the nullah commonly called Tolly's nullah at high-water-mark to the post or mete marked No. 16, and from thence passing the foot or south end of Surman's bridge commonly called Kidderpore bridge, and extending to the mouth of the said nullah where it enters

the river Hughli excluding Watson's dock and to the post or mete marked No 17, and then proceeding from east to west across the said river Hughli to the south-east point of Major Kyd's garden, and excluding the said garden and village of Seebpore, at which point a post or mete marked No. 18 is directed to be fixed: and

"The western boundary is declared to commence and does accordingly commence at the said point where the said post or mete marked No. 18 is fixed, and is declared to continue and does accordingly continue from thence by a line drawn at low-water-mark along the western side of the said river Hughli, but excluding the ghats of Ramkissenpore, Howrah, and Sulkea, where posts or metes are fixed, marked respectively Nos. 19, 20, and 21, until the said line reaches the northern point of Colonel Robertson's garden or Jackapore aforesaid, where a post or mete is fixed, marked No. 22, and immediately opposite to the post or mete No. 1 at Chitpore bridge."

CHAPTER II.

THE administration of the town was in its early days entrusted to one of the Company's servants, who was called the zemindar of Calcutta. This officer appears to have exercised very extensive powers in executive matters, besides possessing civil and criminal jurisdiction over the native inhabitants, but his principal duties were the collection of the ground rents and town duties. The office was created in 1720. Previous to this period the administration was in the hands ofthe President and Council.

In 1698 or 1699 Calcutta was raised to the rank of a presidency, and a President and Council of four members was appointed. The members of the Council were 1*st*, the accountant; 2*nd*, the warehouse-keeper; 3*rd*, the marine purser; and 4*th*, the receiver of revenues, (in other words) the Collector of Calcutta. The first President of the Council was Mr John Beard.

The old fort now completed was from this time named "Fort William," and gave its name to the presidency. According to William Bolts, merchant, and Alderman or Judge of the Hon'ble Mayor's Court, Calcutta, the courts which existed in Calcutta prior to the establishment of the Supreme Court were—

First—"*the Mayor's Court*," a Court of Record, consisting of a Mayor and nine Aldermen, seven of whom, together with the Mayor, must be natural-born British subjects. The remaining two might be foreign Protestants, the subject of any State or Prince in amity with Great Britain.

The appointment of the Mayor and Aldermen rested with the Governor or President and Council: the appointment of Alderman was for life, but the Governor and Council were empowered to remove any Alderman upon reasonable cause.

The second court was "*the Court of Appeal,*" consisting of the Governor and Council to whom appeals lay from the decrees of the Mayor's Court.

The third court was "*the Court of Requests,*" consisting of twenty-four Commissioners selected by the Governor and Council from among the inhabitants of Calcutta, and who, determined summarily all suits, the subject matter of which did not exceed five pagodas, or 40 shillings.

The fourth court was "*the Court of Quarter Sessions,*" consisting of the Governor and Council for the time being. This was also a Court of Record, of Oyer and Terminer and Gaol delivery for trying and punishing of all offenders and offences (high treason only excepted).

Besides these four courts, which were established in Calcutta by Royal Charter in the 13th year of the reign of George I (1726), and subsequently confirmed by charter in the 26th year of George II (1753), there were three others courts or cutcherries established under the authority of the Mogul Government or the Nawab of Bengal, when the Company existed by sufferance of that power. They were allowed for the preservation of good order and government within the limits of the Company's factory and the lands attached thereto.

The first was the Court of Cutcherry composed of the President and Council, or any three of them, the President being one. The proceedings were of the most summary description.

The second—the "*zemindary or fouzdary cutcherry*" in which one of the Council or one of the Company's servants presided as zemindar to try criminal offences among the native inhabitants of Calcutta, and the third was "*the Collector's cutcherry,* which has been established in Calcutta ever since the Company had anything to do with the collection of ground rent."

"The Collector is generally a member of the Council, though sometimes a junior civil servant.

"He issues under the Company's seal the leases, called pottahs, to the inhabitants for the tenures of their houses and grounds, and disposes of the petty farms which constitute a considerable part of the revenue of the town of Calcutta.

"The principal or head cutcherry of this officer is in Calcutta, where he transacts the business of this department, and where the farmers or tenants under his jurisdiction, who are backward in their payments, are confined, whipped, and otherwise punished independently of the other courts established in Calcutta." The salary of the zemindar was Rs. 2,000 a year, and the bulk of the receipts from the farms appears to have gone into his pocket, besides which he was largely engaged in private trade, from which he derived a very large income. The bare salary of the post, however, constituted but a fraction of the gains of the officers who acted as Collectors of Calcutta in the old times. Many substantial windfalls came in their way when the traditionary

pagoda tree was shaken by the stormy political winds of the time.

For example, the following sums were received by those whose names appear in the following pages (*vide* Bolt's appendix A, No. XII) "distributed to the Company's servants at the revolution in favour of Meer Jaffer Ally Khawn in 1757—"

Mr. Thomas Boddam	...	...	£ 11,366¾
„ Paul Richard Pearkes	...	...	„ 11,366¾
„ Richard Beecher	...	...	„ 27,000
„ William Frankland	...	...	„ 11,366¾
„ Mathew Collett	...	...	„ 11,366¾
„ Peter Amyatt	...	...	„ 11,366¾
„ William Mackett	...	...	„ 11,366¾

Revolution in favour of Meer Cossim Ally Khawn in 1760—

Mr. John Zephaniah Holwell	...	...	£ 30,937
„ William Brightwell Sumner	...	...	„ 28,000

Accession of Nazimooddowlah in 1763—

Mr. Charles Stafford Playdell	...	...	„ 11,666⅔
„ Samuel Middleton	...	...	„ 14,291
„ George Gray	...	...	„ 11,666¾

In a minute dated 1766, by Mr. Francis Sykes, Chief of Cossimbazar, he observes: "That the station of Resident has been extremely profitable to my predecessors, I could prove not only from the frequent declarations of the Nawab to me of the large sums of money taken from him, but likewise by the treasury accounts at Murshedabad, which I have perused with astonishment. Mr. Gray" (one of the Collectors of Calcutta) "as a traveller through the city contrived in a few hours to get from His Excellency Rs. 25,000 for future imaginary negative services; and Mr. Leycester, who was one of the deputation, found means to procure in three weeks as ample a fortune as would satisfy any moderate man after a service of as many years. It is, I presume, from these circumstances that these gentlemen have formed their notions of my advantages: "*they have measured my corn by their own bushel.*" And in a minute of 3rd February 1766, General Carnac remarks upon the character and proceedings of the same gentlemen referred to by Mr. Sykes.

"Had Mr. Leycester or Mr. Gray been so circumstanced, I may boldly pronounce, from the skill which they have shewn in turning to good account the inconsiderable connections they have had with the country Government, that they would have gone at least halves with their masters, or more probably secured the better half for themselves."

According to Mr. Holwell's explanation of the nature of this officer's duties in the quality of zemindar, this official acted in a double capacity, distinct and independent of each other—the one as superintendent and collector of the revenue, the other as Judge of the Court of Cutcherry.

From the time of the first creation of the office, 1720, down to 1756, the zemindar had a native deputy, known as the black deputy or black zemindar. One Govindram Mittre filled the office for the whole of the period, and according to Holwell's report committed "sundry abuses and depredations," which, owing to "the head of the office constantly fluctuating and changing, and being also totally strangers to the nature of the office," were unchecked. So much was this the case that "whilst the head of it was fluctuating by rotation as heretofore, by which custom it sometimes happened that there were two or three zemindars within the space of one year, by which ill-judged measure they were unavoidably kept in the dark as to the real state and nature of this office, and a power in perpetuity devolved to the standing deputy, who was always styled the black zemindar; and such was the tyranny of this man, and such the dread conceived of him in the minds of the natives, that no one durst complain or give information."

As might naturally be expected of a native official wielding such power, and for so long a period as the black zemindar Govindram Mittre did, he amassed a very considerable fortune; (and in this respect I venture to say he was no worse than his honourable masters, though his opportunities being greater he put them, no doubt, to better use). He spent vast sums of money during his lifetime in the erection of temples and the performance of poojahs and religious ceremonies on a scale of pomp and magnificence to which Calcutta has long been a stranger.

He is said to have built in 1730 a magnificent noboruttna (or nine jewel) temple on the Chitpore Road, the highest pinnacle of which was higher than the Ochterlony monument, (*i e.* over 165 feet in height), and the smallest cupola of which still exists, the main building having been overthrown in the terrible cyclone and earthquake which devastated Calcutta in 1737.

A curious evidence of the manner in which Govindram made his power felt remains in a common Bengali nursery rhyme, which runs thus—

"Govindram êr	*Churri*	(Rod)."
"Bonmally Surkar êr	*Bari*	(House)."
"Omi Chand êr	*Dari*	(Beard)."
"Juggut Sett êr	*Kawri*	(Money)."

The second of these Bonmally owned the finest native house of the day. Omi Chand, the rich merchant and 'go-between' between the Company's officers and Meer Jaffer, wore a long beard—an unusual appendage among Hindus, or Gentoos as they were termed; while Juggut Sett was the richest banker of the time.

It is a curious coincidence with Govindram Mittre's connection with the Calcutta Collectorate in its earliest days that

some of his descendants are still employed in the office. The family has gradually declined in wealth and power from the time of Govindram's son Rogunath Mittre and his immediate successor. His most noteworthy descendant is his great great grandson Rai Kashsher Mitter Bahadur, late Principal Sudder Ameen and Small Cause Court Judge.

Govindram Mittre was dismissed by Mr. Holwell in 1753, but was reinstated by the Council, and appears to have continued in office till 1756. It is not clear what became of him during the siege and sack of Calcutta by Sooraj-ood-dowlah, but he returned after the retaking of the town, and was appointed Deputy Foujdar or Police Magistrate.

In an autobiography of Govindram, written by one of his descendants, he is said to have died in or about 1766; but I have reason to believe that he lived to a much later period, for in the private estate papers of the ancestor of a connection of my own, which I discovered among the records of the Mayor's Court, I find entries to prove that Govindram Mittre, Bulloram Mittre, Joynarain Ghosal (the ancestor of the late Rajah Sattyanund Ghosal of Bhoycoylash), Radha Kishen Dutt and Captain Nicholas Weller, the gentlemen referred to, were partners in the salt contract of pergunnah Meydunmull in 1772-73, and I find an entry of a receipt in the latter year of "sicca Rs. 24,733 from Govindram Mittre balance of account current," thus shewing that Govindram must have been alive up to 1772-73. The biographer, although a descendant of the black zemindar, is therefore evidently somewhat incorrect in regard to his facts and dates, for he states that "in or about 1686-87 Govindram was brought to the favourable notice of Mr. Job Charnock who, finding him to be an educated, intelligent, and active young man, offered him an appointment in the service of the Hon'ble East India Company. He further states that Govindram then removed his domicile to a place near the present fort, which has *since then* been called after his name *Govindpore.*" Now, if this were correct, Govindram (supposing him to have been only twenty-five when he is said to have been taken up by Mr. Charnock) would have been about one hundred and five years of age at the date of his death, as given by his biographer, but at least one hundred and twelve in 1773. There is no historical authority for the assertion that mouzah Govindpore was called after Govindram.

The Captain Nicholas Weller referred to above was formerly an officer in His Majesty's 39th Foot (Adlercron's Regiment), who landed in Calcutta and took part in the retaking of Calcutta in 1757; was severely wounded in the battle of the 5th February near Sealdah; returned to England in 1758; and returned to Calcutta with his friend and patron Warren Hastings in April 1772. During his stay in Calcutta in 1757-58, he made the acquaintance of Govindram Mittre, and on his return in 1772 he obtained, no doubt through the favour of Warren Hastings, in partnership with

Govindram and others, the valuable salt contracts, the grant of which formed one of the grounds of the virulent attack made upon the Governor-General by Francis, Clavering, and Monson.

I have been unable to trace out who was the first zemindar, as the records of the office were destroyed by Suraj-ood-dowlah's followers at the sack of Calcutta, but it is probable that it was Mr. Freke. The earliest record of any pottah issued from this office that I can find is pottah No. 704, dated 30th April 1728, that is eight years after the establishment of the office, signed (P. R . . . t . . yll Jemnr). The signature is not decipherable, and no name with similar initials appears either among the members of the Council, or in the index registers of the Testamentary and Intestate Jurisdiction of the Mayor's Court. The only probable conjecture is that the signature, already half obliterated, was miscopied by the writer of the register, and that this was Mr. Braddyll, who afterwards in 1739 succeeded Mr. Cruttenden as President in Council.

From a pottah No. 1561 of 1st November 1743, it appears that Mr. John Jackson was zemindar in that year. In 1748 Mr. Edward Eyles held the office, and in 1749, as is evidenced by pottah 29 of the 2nd March of that year, Mr. Samuel Rooper. Messrs. Kempe, Cruttenden, Watts, Forster, Mackett, Dawson, Pearkes, Fytche, Boddam, Bellamy, and Court appear to have been in office from time to time.

The registrations of several pottahs granted by *Mr. John Zephaniah Holwell,* the famous zemindar of Calcutta at the time of the capture and sack of Calcutta by Sooraj-ood-dowlah, exist. He filled the office of zemindar from 1752 to 1756, and as he was the first to expose the corruption of the office, and institute much-needed reforms into its management and working, he deserves more than a passing notice

John Zephaniah Holwell first landed in Calcutta in 1732 as surgeon's mate of an East Indiaman, and in 1736 he was elected one of the Aldermen of the Mayor's Court. He practised his profession afloat and ashore till 1748, when he returned to Europe, and having during the voyage home prepared a plan for reforming abuses in the administration of the zemindar's cutcherry, he submitted this to the Court of Directors, who appointed him permanent zemindar of Calcutta, and twelfth in the Council "It was thought a seat at the Board was necessary to give a proper weight to this officer in the reforms he had proposed making" (Holwell). He did not apparently resume charge of the office of zemindar after the retaking of Calcutta, but rose in Council, till in 1760 he succeeded Clive as Governor, which appointment he held only for a few months. He returned to England and died in 1798. Of his immediate successor in the zemindari Mr. Mathew Collet, as the name appears in the vernacular records of this office, except above in Dr. Busteed's Echoes of Calcutta, which shews that *Messrs. Watts and Collet* were prisoners of Sooraj-ood-dowlah's

at Hughli, having been taken prisoners at the taking of the Cossimbazar factory in 1756, and some casual references in Holwell's Tracts, I find no record.

After the recapture of Calcutta the only zemindar appointed to the charge of the Collectorate under that designation appears to have been *Mr. Collet*, who was in office till November 1758, when he was succeeded by the first "*Collector*" or "*Collector-General*," (to which title the office appears to have been then altered) *William F. Frankland.*—It is of Mr. Frankland amongst others that Doctor Busteed, apparently quoting Holwell, writes: "This is the first and only instance in the history of British India in which those bearing the names of Englishmen, and placed in a conspicuous position in a time of war, set an example of cowardice, desertion, and inhumanity in leaving comrades to their fate." The two names specially singled out for animadversion are "Messrs. Manningham and Frankland, who embarked in the *Dodalay* on the evening of the 18th, having tendered themselves for the duty of assisting in the embarkation of some of the European women, whence they refused to return and join the Council on the night of the 18th, though more than once summoned to it by your President."

The designation of zemindar, was however, still used by the officer who presided in the Criminal Court or Foujdari Cutcherry.

Yet as the records shew, this pusillanimous gentleman was not only allowed to return and be re-employed, but was actually promoted, for in 1758-59 he was not only *Collector of Calcutta*, but third in Council.

The pottah books or office copies of the pottahs of the Calcutta ground rent collections are in existence from this officer's days. They are headed in Bengali—

"*Ferishti kuaguz pottah nukul bhoie amul Srijut Mister William Frankland, Collector Shaheb, Sun* 1165, *Sal.* 1758." In the pottahs themselves the name of the office is given as "Calcutta Collector's cutcherry." The gentlemen who filled the office of *Collector* or *Collector-General of Calcutta* from the time of the restoration of British rule in Calcutta after Clive's recapture of the town were—

Mr. Collet, zemindar, till November 1758.

William Frankland, Collector, December 1759 to November 1760; also member of Council, 1759.

William B. Sumner.—Collector, December 1759 to November 1760; also member of Council 1759. According to Holwell this gentleman was ordered by the Court of Directors on the 21st January 1761 to be dismissed the service.

William Ellis.—December 1760 to August 1761. Mr. Ellis appears to have been more of the soldier than the civilian. He was one of the gallant volunteers who defended one of the principal outposts in the defence of Calcutta, and after a long

and bloody conflict with a number of the enemy, most unequal, at last forced a retreat glorious to themselves."

He afterwards with a small force surprized and took Patna on the 25th June 1763, but while his troops were engaged in plundering they were attacked by the Soubadar and made prisoners, and in October he with others was massacred at Patna by order of the Nawab Meer Cassim.

Peter Amyatt.—September 1761 to March 1763. Mr. Amyatt was one of the notables of his time, having been Chief at Patna—one of the most important offices under the Company and afterwards Chief at Benares. His death is recorded in 1763.

Randolph Marriott.—March to May 1763; member of Council 1763 to 1765. Died in 1783.

William Billers.—1763 to March 1764; member of Council 1763. Died in 1765.

Samuel Middleton.—March 1764 to September 1764. Died in 1775.

C. S Playdell.—October 1764 to July 1765.

Charles Stafford Playdell, J.P., also ordered to be dismissed by the Court of Directors in 1761, but apparently without effect, died in May 1779. He was a member of the Board of Trade, a master in Chancery, and Superintendent of Police; also Police Magistrate (*vide* his tombstone in Park Street cemetery). Mr. Playdell appears also to have practised as an attorney in Calcutta, though whether he had previously left the service I cannot say, as I find among certain private estate papers of my own the following entry—"1774. Paid to Mr. Charles Stafford Playdell, attorney, estate of Captain Nicholas Weller. Bond debt, sicca Rs. 10,800." In Sir James Fitz-James Stephen's account of the trial of Maharajah Nuncomar, it is stated that Mr. Playdell was dismissed from his office of Superintendent of the Police for having signed the address to the Judges from the Grand Jury, though the majority (of the Council, viz. Francis, Clavering, and Monson) had their own account of their reasons for dismissing him. This occurred in 1775.

Mr. George Gray—1765. Mr. Gray resigned his office in consequence of an acrimonious dispute between himself, Lord Clive, the Governor and President in Council, and General Carnac, and to which I will only refer so far as to shew the peculiar position of the Collector of Calcutta of those days and his relation to the Governor and Council—

On the 8th October 1765, Lord Clive writes to the Collector: "Sir,—Complaint has been made to me this morning that you are taking money from the wh——s of the town which, I understand, is a practice prohibited by the Company; and therefore I desire that you will discontinue it, until you are authorized to the contrary by the Governor and Council."—*Clive.*

Mr. Gray replies in a minute: "Being at the head of an office, and accountable to the Board for my conduct, I do not think

myself privately responsible to the President. I cannot therefore conceive that your Lordship has a right to order me to discontinue any measures that I may think consistent with my authority in the office under my charge.

"You are mistaken in what you understand the Company had forbid to be levied from the women of the town. Those orders relate to the *zemindar's* duties, but do not extend to any regulations formed by the *Collector*.

"I cannot help observing here that your Lordship seems to give a very ready and attentive ear to every information and insinuation to my prejudice, nor can I help thinking there is justice in Mr. *Burdett's* observation 'that your Lordship seems determined to render the service a burden to those who have chanced to differ from you in opinion.'"

In a further minute Mr. Gray continues—

"Lord Clive in his minute assumes his usual stile of affected superiority and contempt for those of different sentiments from himself. Although I do not feel myself hurt by his contumelious manner, yet, as the appearance of submission may encourage him to a continuance of it, I will here without scruple treat his Lordship with that freedom of sentiment and expression, of which he has set me the example." As a Collector of Calcutta, writing in the nineteenth century, the very act of copying such language made use of by one of my predecessors, though he and the *Governor* whom he addressed both went over to "the majority" over a century ago, is enough to make my official "hair to stand on end, like quills upon the fretful porcupine."

William B. Sumner.— August 1765 to May 1766. Member of Council 1763.

Hugh Watts.—June 1766 to February 1767. Member of Council 1763 to 1766.

Claude Russell.—February 1767 to August 1767. Member of Council 1766-68. Writer, 26th September 1795. Died at Benares, 5th May 1817.

Richard Beecher.—September 1767 to May 1768. Member of Council 1759. He retired with a competence in 1774 to his native country, but having lost his all through the failure of one to whom he had entrusted his savings, he sought re-employment in the East. He was admitted a writer, 1st October 1781, and returned to Calcutta where he died on the 17th November 1782. The stone over his grave records that it is "Sacred to the memory of an *honest* man."

Mr. Charles Efloyer.—Officiating in 1767. He was also zemindar.

James Alexander.—1768 to October 1769.

Claude Russell.—November 1769 to October 1770.

John Holme.—1770 to August 1772 member of Council. Died 2nd January 1779.

Samuel Lewis.—August to November 1772. Died in 1776.

Thomas Lane.—Superintendent of the Khalsa 1772 to February 1773. Member of Council 1770. Died in 1777.

Philip Milner Dacres—February 1773 to May 1773; member of Council. This gentleman's name is associated with the first proposal for the establishment of a corps of volunteers in Calcutta—a fact which can hardly be overlooked by one of his official descendants, who has also identified himself with the cause of volunteering in India. He was one of those who in 1757 petitioned the Governor for the establishment of a corps to be called "The Patriot Band." He owned certain property in the locality now called after him Dacres' Lane, which he demised to a native inhabitant "for the term of five hundred years subject to the yearly payment upon the feast day of Saint Michael, of *one pepper corn*, if demanded" He retired to Europe in 1784.

Richard Barwell.—June 1773 to August 1773. Member of Council 1770. One of the Council to the Governor-General of India, with *Warren Hastings*, *General Clavering*, *Phillip Francis*, and *General Monson*. He is described by *Francis*, who was his bitter enemy, as "cunning, cruel, rapacious, tyrannical, and profligate, beyond all European ideas of those qualities." He retired in 1780 with a colossal fortune said to have amounted to eighty lakhs, became a member of Parliament, and was the typical *Nabob* of the day. He owned very extensive property in Calcutta, including the Writers' Buildings (now the "Bengal Offices"), and which he rented to the Company, as appears by a registered deed of trust in favour of Sir Elijah Impey and Joseph Cator as trustees for his infant sons, at a rental of two hundred Arcot rupees per mensem for each set of apartments, or as stated by Philip Francis in his journal, "at 31,729 current rupees per annum to be paid yearly in advance," and the Kidderpore Military Orphan Asylum. Sir James Fitz-James Stephen in his "Story of Nuncomar," says: "Barwell, the remaining member of Council, had considerable ability; at least some of his letters have given me that opinion. He made an enormous fortune, and this in itself raises a presumption against his official purity. Imputations have also been made on his personal habits; his letters relate principally to his commercial affairs. There is one curious point in them. He explains to his sister that he had complied with orders forbidding the Company's servants to be concerned in such contracts, by entering into them under the names of natives." He died in 1804.

J. Graham.—Superintendent of the Khalsa August 1773. Member of Council 1774. Writer 1st August 1780.

P. M. Dacres.—December 1773 to December 1774.

Henry Cottrell.—Member of Council 1774; January 1775 to December 1775.

Charles Goring.—January 1776 to December 1777.

D. Anderson.—President, January 1778 to May 1780.

E. Golding.—President during 1778; writer 9th October 1797; resigned in India 1803-4

John Evelyn.—May 1780 to April 1782.

J. Moore.—1782.

Thomas Douglas.—May 1782 to August 1783.

John Scott.—July 1784 to April 1785. Died in 1809.

Alexander Seton.—April 1785 to September 1786. Afterwards *Sir Alexander Seton, Bart.*

J. Lumsden.—Acting Collector, 1786 to 1788.

Alexander Seton.—May 1788 to September 1788. Died in 1811.

It is not quite clear what the position of these gentlemen was, for it does not appear that any of them were, at the time they held office as Collector, civil covenanted servants of the Company. None of their names appear in *Dodwell and Mile's* Alphabetical List of Bengal Civil Servants of that period except those of *Mr. Alexander Seton, Richard Beecher, E. Golding,* and *J. Graham,* and they were not appointed to writerships till a period subsequent to their tenure of office as *Collector of Calcutta.*

J. H. Harrington.—Acting Collector September 1788 to 31st October 1788; writer 1st August 1780; member of Council 1826. Died, London, 9th April 1828.

Francis Gladwin.—Collector, November 1788 to May 1789.

About this period some of the adjacent districts appear to have been placed for revenue purposes under the fiscal charge of the Collector of Calcutta, for in the regulations for the Courts of Circuit, 1790, by which the province of Bengal was formed into three divisions, the first of these, or Calcutta Division, was composed of "the districts under the Collector of Nuddea, Beerbhoom, Ramghur (those in Behar excepted), Burdwan, Midnapore, the salt districts, the 24-Pergunnahs, Jessore, *and the districts under the Collector of the Town of Calcutta, not being within the jurisdiction of the Supreme Court of Judicature.*" (Colebrooke 152.) The history of the period *ante* 1787 is very obscure.

This arrangement probably resulted from there being at that early period of the administration a paucity of officers, and the collection of the town ground rents was at no time a very heavy charge in itself. The customs dues formerly collected by the zemindar and his successors had been for some years separated from his charge and placed under the justices of the peace, as appears from a passage of a letter to the Customs Master and Commissioners of Customs, and the duties of the Collector of the town of Calcutta were thus lightened to that extent. The records of this office (with the exception of the pottah books, which are extant from 1758, all previous records having presumably been destroyed at the sack of the town in 1756) do not go back further than 1789, and the first letter on the file contains the announcement of the appointment of *Mr. James Edward Colebrooke* to be Collector of Calcutta.

This gentleman is one of the few Collectors of Calcutta who has left his name as a landmark in the revenue history of Bengal, although it does not appear in Dodwell and Mile's List of the Civil Servants.

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The first mention of his name that I find after he vacated the office of Collector of Calcutta is his signature as *Persian Translator* to certain agreements entered into with Rajah Mahipnarain, Behauder of Benares.

He afterwards became Chief Judge of the Sudder Dewanny Adawlut, and was raised to a baronetcy, but is best known in connection with his Digest of the Regulations and Laws which has been quoted as an authority on all hands down to the present day.

The subsequent correspondence shews that Mr. Colebrooke had jurisdiction in revenue matters over the whole of Punchawungong, now called "Punchannogram," the 55 villages, or, as they were described in the Regulations of 1793, "the districts under the Collector of the town of Calcutta not included within the limits of the jurisdiction of the Supreme Court of Judicature."

The limits of the Supreme Court's jurisdiction formed a privileged territory governed by English law and exempted from all territorial and revenue regulations.

According to Dr. Hunter, volume I, page 21, "Regulations II, III, and IX of 1793, defined the jurisdiction of the civil, criminal, and revenue courts, established in the 24-Pergunnahs, but it was expressly ruled that the jurisdiction of these tribunals should not extend to the town of Calcutta."

In all the correspondence between the *Khalsa* and the Collectorate at this period, the officer in charge is styled "the Collector of the town of Calcutta."

Following on Mr. Colebrooke, *Mr Francis Gladwin* again held the office from 1793 to 1799. This gentleman was in office for a longer period than any of his predecessors or immediate successors with the exception of Mr. Charles Trower. In 1794 he was appointed to collect the first house-tax imposed in Calcutta, although this arrangement does not appear to have been satisfactory to the Magistrates, as appears from a letter from that body to the Secretary to Government, dated Police office, 20th October 1808, in which they protest against the transfer of the collection from themselves to the Collector of the 24-Pergunnahs on the ground that in the late Collector's time when the collections were in his charge the annual deficiency was sicca Rs. 53,182.

From a letter, 31st January 1800, I find that "Mr. Gladwin, the Collector, was appointed by *the Justices in Sessions*, and from the nature of his appointment he is accountable to the Justices in Sessions only."

The Collector was allowed 10 per cent on the collections, or an estimated sum of sicca Rs. 15,000, as cost of collections, which, as the amount paid to the native collectors for the ground rent was only 3 per cent., gave him a handsome addition to his official salary.

Mr. Francis Gladwin published in 1784 "*The Calcutta Gazette and Oriental Adviser.*" He was an Oriental scholar of some eminence. His principal works were an English translation of the Ulfaz Adwiyeh of Noureddin Mahomed Abdul Hai Shirazy, Physician to Shah Jehan; The Persian Moonshee, A Dictionary

of Mahomedán Law, A System of Revenue Accounts, An English and Persian Vocabulary, &c., &c. He does not appear to have been a writer, and he apparently came down in the service although eventually recovering his position for on the 14th June1790, I find him a candidate for the office of clerk to the Court of Requests. In his application he states that he is "a very old servant of the Company, whose situation and misfortunes give him a reasonable claim to the assistance of his brother servants, and whose qualifications, from his knowledge of the country languages, and his acquaintance with the manners and customs of the natives render him, he flatters himself, equal to the discharge of the duties of the office he solicits."

In J. J. Hyde's and Chamber's Notes, July 23rd, 1787, appears the record of a case Charles Johnstone *versus* Edmund Morris, being an action against the Sheriff of Calcutta for a false return of *nulla bona* to a writ of *fi-fa* at the suit of the plaintiff against Francis Gladwin for a debt of sicca Rs. 10,680: Rs. 159 costs recovered against the said F. Gladwin.

Gladwin being in insolvent circumstances had assigned all his property to Major Scott in trust for all his creditors.

Chambers, J., gave no opinion because he was nominally a creditor though not really interested, being a trustee under Mr. Gladwin's marriage settlement.*

James Graham.—Succeeded Mr. Gladwin, August 1799 to February 1801.

The Hon'ble Frederick Fitzroy from March 1801 to March 1803.

John Thornhill.—1803 to April 1804.

Joshua John Brownlow Proby.—May 1804 to July 1805. Died in 1810.

Sir John D'Oyly, Bart.*—1806 to September 1807. Died in 1818.

Pellegrine Treves†.—October 1807 to 1811.

Richmond Thackery.—1812 to 1813.‡ Died in 1815.

W. Hook.—1814 to 1815.

Adam Ogilvie.—1815.

John Forsyth§.—Acting Collector 1816. Died in 1823.

Charles D'Oyly ||.—Acting Collector 1816.

Charles Trower¶.—1817 to 1819.

All the officers mentioned above, from the Hon'ble Frederick Fitzroy down to Mr. Charles Trower,

* Was Sheriff of Calcutta in 1779.

† Afterwards Postmaster-General, 1820. Very heavy defalcation occurred in this officer's time, sums amounting to about sicca Rs. 65,000 having been unaccounted for.

‡ *Richmond Thackery.*—Mr. Thackery is best known as the father of the celebrated novelist, William Makepeace Thackery. He was also Collector of the House-tax and Collector of 24-Pergunnahs.

§ Acting Member, Board of Trade, died Calcutta, May 26th, 1823.

|| Afterwards Sir Charles D'Oyly, Bart., Senior Member of the Board of Customs, Salt, and Opium, and Member of the Marine Board, 1833. Was Sheriff of Calcutta, 1815.

¶ Civil Auditor, 1836.

* Mr. Gladwin's history is somewhat obscure, for in spite of the above I find an indenture of release executed by him in December 1805 in which he is described as:—"Frances Gladwin, Esquire, residing at Patna, in the Province of Behar, Senior Merchant in the Civil Service of the United Company on their Bengal establishment."

were also at the same time Collectors of the 24-Pergunnahs with which the Calcutta Collectorship appears to have been for the time amalgamated.

CHAPTER III.

In 1819 the collection of the *Calcutta ground rents* as far as regards the city of Calcutta was again separated from the Collectorship of the 24-*Pergunnahs* and was vested in the *Sub-Secretary to the Board of Revenue*, who was appointed *ex-officio* "*Collector*," not of Calcutta, but of the *Calcutta Ground Rents*, though still ordinarily styled "*Collector of Calcutta*," and the seal of the office which had hitherto been the seal of the "*Collector of Calcutta and 24-Pergunnahs*" was altered to "*Calcutta Pottah office*, 1819."

The first officer appointed Collector of Calcutta Ground Rents was *Mr. Alexander Francis Lind*, whose appointment as Sub-Secretary to the Board of Revenue appears in the Government Gazette of the 20th April 1819, though he appears from correspondence in the office to have taken charge of the Calcutta Collectorate in January of that year. Other officers, also Sub-Secretaries to the Board, who held the office between 1819 and 1823 were Messrs. R. Chase,* C. Phillips,† G. Warde,‡ W. Petre,§ J. Trotter || R. Wells,¶ R. Hunter,** F. Lane Magniac,†† T. Wyatt,‡‡ and again A. F. Lind.§§ Mr. Magniac |||| appears to have been the gentleman in regard to whose nomination considerable scandal arose in or about 1809, when a Parliamentary enquiry was held into certain alleged abuses of India House patronage.

* Died 24th November 1819, Calcutta.
† Sessions Judge, Jessore, 1837.
‡ Died May 31st, 1828, Collector of Purneah.
§ Died. Secretary to Com. at Delhi, June 3rd, 1826.
|| Was Sheriff of Calcutta, 1821, and retired as a senior merchant in May 1830.
¶ Was also Commissioner in the Sunderbun. Retired as a senior merchant, May 1836.
** Opium Agent, Benares, 1833.
†† Became insolvent in 1837.
‡‡ Civil and Sessions Judge, Bhagulpore, 1837.
§§ Died, 8th February 1832, Futtehpore.
|||| Out of employ from 1836.

It is to be noted that although all these officers sign themselves and are addressed as *officiating Collector of Calcutta*, their letters are headed "*Calcutta Pottah office*," and in reporting the taking over and giving over charge of the office, they refer to it as "the Calcutta Pottah office, or the office of *The Collector of Calcutta Ground Rents*."

In Dodwell and Mile's Alphabetical List of Bengal Civil Servants from 1780 to 1838, Mr. Lind is described *inter alia* as Sub-Secretary to the Board of Revenue, Lower Provinces, and *ex-officio* Collector of Calcutta Ground Rents, and Acting Collector of Moorshedabad, and again in 1823 as Collector of Calcutta and Acting Collector of Gorruckpore, and he appears to have been in actual charge of Moorshedabad, as, in a letter dated 5th

April 1824, from the Accountant-General to the Secretary, Territorial Department, it is stated that, "on the 12th November 1819, Mr. Lind counted the treasure in the Moorshedabad treasury, and that the balance was correct."

I have not been able to trace how long Mr. Lind held the office: his death is noticed in the *Calcutta Magazine* in February 1832.

Contemporaneous with the office of Collector of Calcutta Ground Rents there existed *outside of* Calcutta a distinct zillah or district of "*the Suburbs of Calcutta*," or, as it was not uncommonly called, simply "*Calcutta*."

This zillah was created in 1814 by Regulation XIV of that year—"a regulation for forming the zillah of the 24-Pergunnahs into two distinct jurisdictions."

By this regulation it was declared that "one zillah was to be denominated the Suburbs of Calcutta," and to consist of the thanas of Chitpore, Manicktollah, Tauzirhaut, Nowhazary, and Sulkea.

That this zillah was sometimes designated "*zillah* Calcutta" appears *inter alia* from the following notification in the Government Gazette of 20th May 1819—

"Notice is hereby given that the lands of several persons in the undermentioned districts will be disposed of by public auction at the hour of twelve at the office of the Secretary to the Board of Revenue for the recovery of arrears of revenue. On Thursday, the 27th May, or 15th Joistee, at the Collector's cutcherries, for the recovery of arrears of revenue—Jessore, Calcutta, Mymensingh, and Dinagepore.

"The particulars of the lands and jumma may be known on application at this office or at the head cutcherries of the Collectors of the above districts."

As no lands within the town of Calcutta could then, as is still the case, be sold for arrears of revenue, this is a collateral proof, if such were needed, that there was a district or zillah then existing apart from the town of Calcutta, but indifferently called Calcutta and Suburbs of Calcutta, and it is also certain that there was at that time a Collector as well as a Magistrate of zillah Suburbs of Calcutta, who was not the Collector of Calcutta Ground Rents.

This will partly account for the misconceptions that have from time to time arisen in regard to the position of the town of Calcutta as a district under the regulations Following after Mr. Lind came *Mr. C. Trower*—1823 to 1835. *James Donnithorne.*—1835, was also Collector of Land Revenue, 24-Pergunnahs, and retired on annuity fund, November 1837.

Afterwards Civil and Sessions Judge, Tirhoot, 1836, and Opium Agent, Patna, 1859.

Mr. Henry Swann Oldfield.—1836.

The Hon'ble J. C. Erskine.—1836, and again Mr. C. Trower 1837. This gentleman appears to have been what used to be called one of the Company's bad bargains, and although constantly reported by the Board as inefficient, he continued to flourish. While Collector of the 24-Pergunnahs, Mr. Trower originated the Company or Society called "*the Saugor Island Society*" for the purpose of clearing the island and bringing it into a state of cultivation. He was a considerable shareholder, and the central portion of the island is still called after him "*Trouer land.*" He died in Calcutta, but I am not aware of the date.

John Cadwallader Erskine, Officiating Collector of Calcutta and 24-Pergunnahs, 1836.
Collector of 24-Pergunnahs, 1837.

We now come to a period when, after many changes in the management of the affairs of the Calcutta Collectorate, an uncovenanted officer was first appointed Deputy Collector in independent charge. In their letter No. 27, dated 18th January 1836, to the Secretary to Government, the Board of Revenue "again respectfully urge their recommendation for the maintenance of *the Calcutta as a separate and independent office of collection*, and to submit for approval the following plan for that purpose—

"It appears to them after the most careful consideration that the best arrangement which can be devised is to assign the distinct charge of the Calcutta collections to a competent uncovenanted officer. If a covenanted officer were appointed, the office would be liable to constant change of incumbents, and the benefit of experience in its peculiar duties would be as frequently lost to the Government and the people. It need also scarcely be added that for the services of a covenanted officer of adequate qualifications there exists a constant pressure of much higher and more urgent calls."

Again in their No. 325 of the 4th July 1837, the Board referred to their former letter in which they recommended to Government that the Collectorship of Calcutta should be constituted *an independent appointment* under an *uncovenanted* officer, and they conclude their letter by saying they are convinced that permanent good management, and still more necessary reform cannot be expected until a competent officer shall be appointed to the special and exclusive charge of this Collectorate, and that these important advantages could never be acquired by the exertions of any individual charged also with the very arduous office of Collector of the 24-Pergunnahs.

On the 29th August 1837, the Secretary to the Government of Bengal addressed *Mr. C. Francis*, at that time an uncovenanted assistant in the office of the Secretaries to the Government, and who had submitted an application for the appointment which was supported by the Board of Revenue—

"I am directed to inform you that the Right Hon'ble the Governor of Bengal having received the sanction of the Supreme

Government has been pleased to appoint you to be Deputy Collector of Calcutta

"4. You will receive instructions on the several branches of the revenue and the reforms that it may be thought desirable to introduce in any or all of them from the Sudder Board and the Board of Customs, Salt, and Opium respectively."

Mr. Francis did not long fill the office, for he died early in 1838, and was succeeded by Messrs. M. J. Martin; W. Byrne, Assistant, Home Department; M. Crow, Assistant, Military Board office, 1838; M. Johnston, Principal Uncovenanted Assistant, Board of Customs, Salt, and Opium, in 1838-39-40; W. Byrne, M. Johnston, 1841-42-43; D. W. Fraser, W. Byrne, and D. W. Fraser 1844 to 1846; Mr M. Crow from 1846 to 1847, in which year he died. In 1848 a covenanted civilian, *Mr. James Henry Young*, was appointed Collector of Revenue and Stamps and Superintendent of Abkari, and in the same year the charge of Punchawungong was taken from this Collectorate and finally attached to the 24-Pergunnahs.

It was in 1850, during the incumbency of Mr. Young, that Act XXIII was passed "for securing the land revenue of Calcutta." It appears, however, that the main object of this Act was to declare the Calcutta ground rents to be revenue within the meaning of section 8, Statute 21, George III, cap. 70, so as to oust the jurisdiction of the Supreme Court. Mr. J. H. Young was succeeded by *Mr. Archibald Roberts Young*, Officiating Collector, in 1853, and by *Mr. Frederick Astell Lushington*, who held office from April 1853 to May 1855, when he took furlough to Europe, and again an uncovenanted officer, Baboo Koylash Chunder Dutt, was appointed to officiate as Collector of Calcutta—the first time in the history of the office that a native officer was placed in charge. In December Mr. Lushington returned from England and resumed charge of his office, but only to make it over again, as appears from the Gazette of the 21st December 1855—

"Mr F. A. Lushington to officiate as Collector and Salt Agent of the 24-Pergunnahs, making over charge of the Collectorship of Calcutta to Baboo Koylash Chunder Dutt, who will conduct the duties of that office until further orders.

"In the following year, February 1856, *Mr. Edward Taylor Trevor*, the Collector and Salt Agent of the 24-Pergunnahs, was appointed to be also Collector of Calcutta, but continued to officiate as Junior Secretary to the Board of Revenue.

"Mr. F. A. Lushington, Officiating Collector and Salt Agent of the 24-Pergunnahs, being appointed to officiate also as Collector of Calcutta."

Mr Lushington was also appointed to be Collector of Nuddea, but continued to officiate as above.

The Calcutta Collectorship therefore while remaining a separate and distinct office was at this period apparently not

considered to be of sufficient importance to require a separate officer having no other charge, but was attached for administrative purposes to the officer holding the Collectorate of the 24 Pergunnahs; and for the collection of the ground rents only a Deputy Collector was appointed under the absentee Collector in what was called the *Land Revenue Department.*

The first Deputy Collector so appointed was that well known and greatly respected servant of the Government, Mr. William Heysham, who still survives and only recently retired from the service. He held office at intervals from February 1856 to September 1860.

Other incumbents were Baboo Koilash Chunder Dutt in 1857, Shib Chunder Dutt September 1860 to November 1861.

Obhoy Churn Mullick in December 1862.

These Deputy Collectors' duties, however, were exclusively confined to the collection of the ground rents and the registration of titles to holdings and issue of pottahs.

There were other officers appointed as Collector of Stamp Revenue and as Superintendent of Excise

Baboo Koylash Chunder Dutt appears to have been in charge of the Stamp Deputy Collectorship and the Excise of Calcutta and the whole of the 24-Pergunnahs, and on his demise in 1858 Mr. G. B. Hampton was appointed Deputy Collector of Stamp Revenue, Calcutta, and Superintendent of Excise Revenue, Calcutta, Suburbs, and Sulkeah, the Excise Department of the 24-Pergunnahs being transferred to its own district.

In October 1860 the first General Stamp Act, XXXVI of 1860, being passed, Mr. Hampton was gazetted Collector of Stamp Revenue, Calcutta, and placed directly under the orders of the Board of Revenue. In 1861 the first Income Tax Act, XXXII of 1860, came into force, and Mr. Hampton was also appointed Collector under that Act.

In 1861 Mr. Hampton proceeding to Europe on leave, Mr. James Mackenzie, then a second grade Deputy Magistrate and Deputy Collector, was appointed to officiate as Collector of Stamp Revenue, Superintendent of Excise, and Collector of Income Tax

Mr. Hampton on returning from leave in 1862 resumed charge of office as Collector of Stamp Revenue and Excise only, the Income Tax Collectorship being merged in the Income Tax Secretaryship, and conferred on Mr. James Mackenzie.

In December 1863 a serious case of forgery and embezzlement was brought to light in the Treasury Department of this office, by which Government suffered a loss of some Rs 40,000. The Treasurer, Mohun Chund Sett, was convicted by the High Court and sentenced to seven years' transportation and a fine of Rs. 10,000, and both Messrs Hampton and Mackenzie were severely censured and reduced in the Subordinate Executive Service—Mr. Hampton from the first to the second, and Mr. Mackenzie from the second to the third grade.

This seriously affected Mr. Hampton's health and spirits, and he retired from the service in January 1865, and Mr. Mackenzie was permanently appointed and gazetted as Collector of Calcutta, and his name was from that time removed from the list of the Subordinate Executive Service. The Income Tax being abolished, the Collector was relieved from this portion of his duties, and his salary was consolidated.

In 1868 Mr. Mackenzie was appointed a Collector under the License Tax Act, and granted an extra allowance.

In 1868 Mr. Mackenzie having taken six months' leave, Mr. W. H. Ryland, a member of the Subordinate Judicial Service, officiated in all the appointments.

In 1869 the Income Tax being reimposed, Mr. Mackenzie was again entrusted with the collection with an additional allowance—first Rs. 500 and eventually Rs. 650 per mensem.

In March 1872 Mr. Mackenzie again went on furlough, and during his absence *Messrs. W. M. Souttar*, C.S.; *T. M. Walton*, C.S.; and *W. H. Ryland*, Subordinate Judicial Service, officiated. Mr. Mackenzie returned from furlough in November 1873, and continued to hold his offices until March 1880, when he finally retired from the service.

On the 31st May 1875 for some unexplained reason the following order of the Lieutenant-Governor of Bengal appeared in the *Calcutta Gazette*—"The Collector of 24-Pergunnahs is appointed to be *ex-officio* Collector of Calcutta." What the legal effect of this notification was or was intended to be is not apparent, for it is not known that the Collector of the 24-Pergunnahs ever exercised any power as Collector of Calcutta under that notification down to the year 1884. Mr. Mackenzie was succeeded by *Mr. George Michael Goodricke*, then Assistant Collector of Customs.

Mr. Goodricke was gazetted to be Collector of Stamp Revenue, Calcutta, under Act I of 1879 and Act VII of 1870, and Superintendent of Excise Revenue in Calcutta, 24-Pergunnahs, and Hooghly, as far as the Sulkea thana under Act VII (B.C.) of 1878, *vice* Mr. J. Mackenzie retired. Mr. Goodricke was also vested under Act XXIII of 1850 and Act VII (B.C.) of 1878 with the powers of a Deputy Collector of Land Revenue in Calcutta.

This notification was found to be defective in respect to the boundaries of his jurisdiction, and fresh notification of the 27th April 1881, was issued in supersession of the orders of the 30th March 1880, and by it the Lieutenant-Governor was pleased to appoint Mr Goodricke to be Collector of Calcutta and to be Superintendent of Excise Revenue under Act VII of 1878 (B.C.) in the following places, that is to say—

I.—In the district of Calcutta.

II.—In so much of the district of the 24-Pergunnahs as is under the jurisdiction of the Commissioner of Police.

III —In so much of the district of Hughli as is comprised within the limits of the Municipality of Howrah.

This notification, for reasons which will be referred to hereafter, was again superseded by an order of the Bengal Government.

In 1882 Mr. Goodricke took privilege leave for six months, and Baboo Rajendra Nath Mittra, formerly the head assistant and subsequently Assistant Secretary in the Bengal office, was appointed to act for him, thus repeating the history of 1837. Baboo Rajendra Nath had only the month previous been admitted to the Subordinate Executive Service in the first grade

In May 1884 Mr. Goodricke, whose health had been for some time failing, and whose heavy additional duties during the previous cold season as Secretary to the Local Committee, International Exhibition, had no doubt told upon him, again took leave to Europe, and *Mr. Reginald Craufuird Sterndale*, then Vice-Chairman of the Suburban Municipality and a Justice of the Peace for Calcutta, Bengal, Behar, and Orissa, was appointed to act in the several appointments of Superintendent of Excise, Collector of Stamp Revenue, Collector of License Tax Revenue, and a Deputy Collector in Calcutta in respect to Land Revenue. Having now brought down the history of the Calcutta Collectorate as a distinct office from the year 1720 to the present day, a period of 165 years, and traced with a few exceptions, during the earliest years of its history, the persons who have filled the office of Zemindar, or Collector of Calcutta, I think no further argument is needed to prove what is self-evident from the foregoing historical facts, that the Superintendent of Excise Revenue and Collector of Calcutta of the present day is the direct lineal descendent and successor in an unbroken chain of the Zemindars of Calcutta, and their immediate successors the Collectors of Ground Rents and Town Duties; for whatever alterations have been from time to time made in the designation, duties, or status of the office, the one original and peculiar function of the incumbents, viz. the collection of the ground rents and the issue of pottahs, has continued to be exercised by each one from the very first incumbent to the present one.

Calcutta has seen many vicissitudes and changes. In 1737 it was nearly overwhelmed by a terrific hurricane and earthquake; in 1756 it was stormed and sacked by the Nawab Vizier Sooraj-ood-dowlah; in 1757 it was again retaken by Clive; a hundred years after it was threatened by the mutiny of the native army; in 1864 it was again exposed to the violence of a terrific cyclone, but throughout all, the Calcutta Collector's cutcherry has existed, and has worked untouched by time, civil commotion, war, or the convulsions of nature. The Collector's cutcherry was originally held in the Council House, which stood on the east side of Council House Street, and a little to the west of where Government House now stands. The old Council House was pulled down in 1800 to make room for the erection of the

present Government House, but the Collector's cutcherry had long prior to this been located in Lall Bazar about the site where *Carlisle Nephews & Co.'s* office now stands;* between the Old Play House on the west and the old jails on the east, and to the north of Mr. Kiernander's (now the Old Mission Church). It remained here till 1782-83, and I have been unable to trace where it was located between that period and 1820. About that time it was removed to Chauringhi to the corner house at the junction of Chauringhi Road and Park Street, the Revenue Board's office being at the same time held in Russel Street About 1830 it was removed to the old Mint premises in Church Lane (the present Stamp and Stationery office), where it continued for fifty years, being transferred to its present location in Bankshall Street, opposite the present Board of Revenue office, (formerly that of the Board of Customs, Salt, and Opium), in 1881.

CHAPTER IV.

I WILL now refer briefly to what the so-called land revenue of Calcutta was, and is, and how it has been and is collected, and I will here point out the difference which exists between the ground tenure of Calcutta and that of regulation districts. In all regulation districts or zillahs the land is held by zemindars on condition of their paying to the Government the revenue fixed under the Permanent Settlement of 1793, known as Lord Cornwallis' settlement (which is regarded almost as the Magna Charta of Bengal), and the zemindars are entitled to perpetual possession so long as the revenue is punctually paid.

On failure to pay the revenue into the Collector's cutcherry by the fixed date, the zemindari is put up to sale by the Collector for arrears of revenue, under what is commonly called the "Sunset law."

In Calcutta the Government is itself the zemindar, holding originally under a lakhiraj or rent-free tenure, but with only limited rights, *i.e.* the right to sell, grant, or lease the coomar or unoccupied lands, and the right to demand and receive a rent not exceeding three rupees sicca per bigha from the occupiers of tenanted lands.

A curious evidence of the position of Government as the *zemindar of Calcutta*, and of how closely they had followed the old native customs in the collection of the rents from the ryots or tenants, exists in a letter from the Revenue Board to Mr. Colebrooke, Collector of Calcutta, dated 9th July 1789, in which they direct that as the current Bengali year is considerably advanced, he should immediately hold the *Poonea*, if not already held, and commence the collections.

The Government has no power of sale or resumption on failure to pay the ground rent, the arrears of which are

* This appears from several registrations of deeds dated *inter* 1780—1784.

recoverable only by distraint and sale of the movable property of the occupier.

"The coomar or common or waste lands of Calcutta were the absolute property of the Company, and were sold, granted, or let to applicants for building or other purposes." (Millett, page 71.)

A notable example of this is given by Millett at page 72 of his minute. "October 1776, Government having granted to Mr. * * * * two pieces of waste land for the purpose of erecting a range of buildings for the accommodation of the junior servants of the Company, forwards a plan and specification of boundaries to the Committee with direction to prepare and submit a pottah for the same, including the customary ground rent."

I have traced out this particular case, and as it is not without historical and antiquarian interest in itself, I will give the documents at length.

The following is a transcript of the pottah, the copy of which was so faded as to be undecipherable, but was restored by the aid of a solution of nutgalls—

A pottah is hereby granted unto Mr. Thomas Lyons for the purpose of erecting a range of buildings for the accommodation of the junior servants of the Company for two pieces or parcels of waste ground to the north of the Great Tank, situated or lying and being between the Old Fort, the Great Tank, the Court-house, and the new Play-house, and separated by the great road leading from Mr. Holwell's monument by the south front of the Court-house to the Salt Water Lake, and known by the name of Great Bungalo Road, agreeable to the annexed plan of the said two pieces of ground which are distinguished by the red colour, bounded by the red lines A B C D in No. 1, *and E F G H in No.* 2, *and are of the following dimensions—*

No. 1 *in Dhee Calcutta lying to the southward of, and parallel to, the Great Bungalo Road, is a regular piece in length from east to west or D to B* 214 *yards, and breadth from north to south or from B to A* 35 *yards, containing six bighas and four cottahs of the Hon'ble Company's coomar or untenanted ground, the rent sicca rupees* 18-9-7 *per annum.*

No. 2 *in Bazar Calcutta, lying to the northward of the same road, the side G E parallel to the road is in length* 214 *yards, the opposite side H F is in length* 218 *yards, the east end G H is in breadth* 92 *yards, and the west end E F is in breadth* 69 *yards, containing ten bighas thirteen cottahs and eight chittacks of the Hon'ble Company's coomar or untenanted ground, the rent sicca rupees* 32-0-5.

The bounduries as follow—To the eastward or from C to H, a road of 60 *feet width parallel to the west front of the Court-house, and the angle at H to be cut off, so as to leave the road in that part of it at the same breadth of* 60 *feet till its junction with the north road. To the westward, or from A to F, a line drawn from the west end of the Play-house at right angles with the Great Bungalo Road. To the south, or from C to A, a road of* 15 *feet wide leading from the north-east angle of the railing of the Great Tank towards the*

Old Fort, parallel to and at the distance of 35 *yards from the Great Bungalo Road. To the northward from F to H a road* 52 *feet wide leading from the south railing of the Play-house by Mr. Huggins' house to the China Bazar.*

The Great Bungalo Road, 100 *feet wide, passing in its present direction between B and E the west end, and D and G the east end of the said two pieces of land, a line drawn from Mr. Holwell's monument to pass through the middle of the road.*

To preserve uniformity and prevent nuisances permission is given to Mr. Lyons' to rail in the manner described in the plan by the yellow colour and lines those two pieces of land which terminate to the westward of the two pieces granted to him. In the cutcherry of the Calcutta Division, this eighteenth day of November 1776.

A description of the same two pieces of land is given in the deed of trust, dated the 15th day of June 1787, referred to in page (20)—

"*All those two several pieces or parcels of ground situate, lying, and being on the north side of the Great Tank in the town of Calcutta, containing by estimation* 16 *bigahs* 17 *cottahs and* 8 *chittacks, as the same two several pieces or parcels of ground are therein described to be lying and being intersected by the great road leading from Holwell's monument by the south front of the Court-house to the Salt Water Lake, and bounded to the eastward by a road running parallel with the west front of the Court-house; to the westward by the road running parallel to the walls of the Old Fort; to the southward by a road of fifteen feet leading from the north-east angle of the railing of the Great Tank towards the Old Fort; and to the northward by a road leading from the south railing of the Play-house by the house then in the occupation of James Huggins, merchant to the China Bazar, and also all that new row or range of buildings there lately erected and built upon the most northern of the two said several pieces of land containing* 19 *messuages or tenements or separate sets of apartments with the out-houses thereto belonging then let or rented to the united Company of merchants of England trading to the East Indies by virtue of a certain indenture of lease, bearing date on or about the first day of September then last past for the term of four years at a monthly rent of two hundred Arcot rupees for each set of apartments.*"

I have not been able to trace how the transfer from Thomas Lyons to Richard Barwell took place, whether by sale or whether, as appears possible, the transaction was a *benamee* one in the first instance.

My readers will not have much difficulty in identifying the above described row or range of buildings with the well known Writers' Buildings or Bengal Secretariat as it is now called; but if Mr. Richard Barwell could revisit the scene of his early successes, he would hardly recognise his "new row or range of buildings" as they now still exist, but under the mask of Mr. E. J. Martin's *superb façade.*

The memory of Thomas Lyons, the original grantee, survives in *Lyons' Range*, the road and buildings in rear of the Secretariat or Writers' Buildings and the Play-house referred to was erected in the year previous to the date of the above pottah by a subscription from the leading members of Calcutta society of those days as appears from the pottah No. 27, dated 1st June 1775, and which, as it gives the names of the subscribers, including those of Warren Hastings, General Monson, Richard Barwell, Chief Justice Sir Elijah Impey, and Justices Hyde, Chambers, and Lemaistre, I have transcribed in full.

A pottah granted unto Messrs. Samuel Middleton, William Ellis, William Hosea, Henry Goodwin, William Maxwell, Henry Cottrell, William Aldercey, Thomas Lane, P. M. Dacres, Benjamin Wilding, John Reed, Edward Shewin, James Lawrell, Richard Barwell, Nicholas Gruber, George Vansittart, Edward Stephenson, Thomas Kickman, James Anderson, William Magee, Lionel Darrell, George Cumming, Benjamin Lacam, Henry Guinnand, Simeon Droz, Hugh Inglis, David Killican, Charles Grant, Robert Dobinson, James Irwin, Herbert Herris, James Sillyman, Cudbert Thornhill, John Fortnum, John Craigie, George Herbert, James Grant, John Holme, Robert Sanderson, John Robinson, John Tearee, John Cumming, (Colonel) William Lambert, Swining-Toone, William Coles, W. B. Martin, T. S. Hancock, John Shakespear, T. T. Metcalfe, Gilbert Ironside, Walter Wilkins, Thomas Pattle, William Redfearn, William Lusington (? Lushington), Jacob Rider, Warren Hastings, Warren Hastings, John Stewart, John Hennay, Charles Parling, William Walker, Robert Barker, (General) Thomas Anderson, Daniel Campbell, Alexander Higginson, William Harwood Edward Parry, Edward Baber, Charles Sealy, Henry Grant, John Upton, Edward Golding, Elijah Impey, George Monson, S. C. Lemaistre, John Chambers, and J. Hyde, for 5 bighas, 19 cottahs and 12 chittacks of ground situated in Bazar Calcutta for the new theatre, which formerly belonged to John Carlier, Esq., &c., subscribers.

Rent Rs. 17-13-3 sicca per annum in the cutcherry of the Calcutta division, this 1st June 1775, No. 27.

HENRY COTTRELL,
Collector.

In the case of occupied or tenanted ground the right of the Company was limited to the receipt of the ground rent.

Pottahs were granted at a fixed rate of three sicca rupees per bigha per annum for all lands whether previously occupied, sold, granted, or let by the Company, unless held lakhiraj or rent free.

The form of pottah is extremely simple, a specimen of which is given below, being the first pottah issued after the

rotaking of Calcutta and the re-establishment of the Zemindar's cutcherry.

আসামী জমি জমা নম্বর
সন ১১৬৫ সাল
ইং ১৭৫৮ সাল
তারিখ ২ জানুয়ারী
২১শে পৌষ
বাজার কলিকাতা
লক্ষ্মীকান্ত সেট জী
মহল পাচুবষাখ ।১॥ ৸৶১২ ১

A pottah being granted unto Lokicanto Seat for 6 cottahs and 8 chitteks of ground in bazar Calcutta, rent 15 annas 7 pies sicca per annum. Calcutta cutchery, this 2nd day of January 1758, No. 1.

M. COLLETT,
Zemindar.

This form of pottah appears to have been in use down to 1819, when Mr. Lind proposed to the Board the propriety of altering it by inserting the boundaries of the land in all future pottahs.

The alteration of the words Calcutta Pottah office instead of Pottah office, Calcutta, and the insertion of the words "ground rents," after Collector of Calcutta

The form he proposed was as follows—

No.
A pottah is hereby granted to for
bighas of ground
Situated in
Bounded on the north by
On the east by
On the west by
On the south by
Which ground was formerly the property of
Application made on the
Advertisement issued on the
Measurement made on the

Rent ..	S. R.	A.	P.	C.	per annum

Calcutta Pottah
Office.
Received Sicca Rs.
Given under my hand and seal this day of

Collector of Calcutta Ground Rents.

The pottah books in which the office copies were preserved were in the old Bengali khatta form with limp red kharuah covers which are in wonderful preservation. Although the ink in which the English portions are written is much faded, the Bengali is as black as when written, being made from the nut of the *Semecarpus Anacardium*, which is one of the ingredients of the celebrated black varnish used in japanning the rhinoceros and buffaloe hide shields of the old Indian swordsmen. There can be little doubt that this form of pottah is as ancient as Todar Mull's settlement

According to Mr. Holwell the rate of Rs. 3 per bigha was levied in accordance with the standing law of the empire, which until Alliverdy's usurpation had been held sacred and inviolable. "In 1732, when the Governor and Council had in agitation the raising of the rents of their own zemindari of Calcutta, it being rumoured abroad, they received a peremptory purwanah from the Soubah forbidding them, in which the Soubah told them that they were presuming to do a thing which he himself had not power to do, and that if they persisted they would by the laws of the empire forfeit their lands."

From that time to 1850 the rates have never been raised. By Act XXIII of that year, the rent was declared to be at the rate of 3 annas per cottah.

From 1720 to 1758 the pottahs were granted by the zemindar, from 1758 to 1775 by the Collector or "Collector-General," and from 1776 by the Calcutta Committee of Revenue under seal of the President who was at the same time apparently "Collector" till 1785, when the Committee of Revenue was abolished and the issue of pottahs again became part of the duty of the Collector. Mr. Cottrell, Collector and President (1776), stated in evidence before the Supreme Court that "pottahs in this form convey an absolute property, which he may dispose of, but subject to the rent, and, in Calcutta, to renewal every ten years."

If occupied lands were required for public purposes, the Government had to indemnify the occupiers.

Thus when the inhabitants of Calcutta and Govindpore were dispossessed for the purpose of making the present Fort William, they received other lands as well as pecuniary compensation, and later on large purchases were made for the improvement of the town through the agency of the Lottery Committee. The absolute title in the Calcutta lands conveyed by the Company's pottahs is thus referred to in a case "Freeman *versus* Fairlie" in the Court of Chancery (Lord Lyndhurst, Chancellor)—

"That the East India Company when they convey these small portions of common land in the way stated, without executing any deeds of lease or release, or any conveyance besides authorizing the Collector to issue the pottah, consider that they are conveying the *absolute property* in the soil is quite clear from the evidence * * * * *. Nay, more, it has in several instances occurred that the East India Company after

making grants of this description have been desirous of having the land back again for raising public works, and they have purchased it back from those who were considered the owners of the soil at a very large price."

There were several older cases in the Supreme Court soon after its establishment, which illustrated the law relating to the land tenures and pottahs for Calcutta lands. In Doe dem Ram Canto Paul *versus* Goddadhur Nye and another, Mr. Henry Cottrell, the President of the Committee of Revenue, produced the register of pottahs granted in 1769 to 1774, and gave the following evidence—

"The pottahs were then granted by the Collector. Now they are granted by the Committee and sealed by me as President.

"Pottahs in this form convey an absolute property to the grantee, that is a property which he can dispose of, but subject to the rent, and, in Calcutta, to renewal every ten years. The Collector cannot annul the acts of his predecessor, but he has judicial authority to examine into grants and to annul them in proper cases. Upon order from the Governor and Council he may annul any grants or pottahs."

It appeared that upon an application made to the Collector by the defendants, who complained that the grant of a pottah to the plaintiff was an injury to them, as the ground in question adjoined the road and intervened between their house and the road, an order was passed by the Collector that the pottah should be vacated.

The court, however (Impey, C.J.; Chambers, Lemaistre, and Hide, J.J.), gave judgment for the lessor or plaintiff, holding "that the Company's Collector could not revoke a pottah granted of lands within Calcutta."

(Hyde's Notes, 28th November 1775 and 15th January 1776.)

How the Supreme Court regarded the pottah appears from their judgment in a case Gower Hurry Podar *versus* Tilluck Seal.

Impey, C.J., said, Hyde, J., concurring: The practice of the Calcutta Committee is a very regular and laudable practice, and tends to make titles clear. A pottah being understood to be necessary to complete a title, we shall always require to see a pottah. It resembles a title by copy of a court roll, and if a man has a right to have a pottah, and on demand the Company refuses to grant it, we would upon a bill being filed compel them to grant a pottah.

If the bill of sale in this case is valid, it is only an equitable title not completed by legal conveyance, and before the defendant's title can be supported, he must get a pottah.

(Hyde's Notes, 10th February 1778.)

In Doe dem Ram Paul and another *versus* Goury Seal. Impey, C.J., said, all the Judges unanimously agreeing—

"We must be consistent and uniform in our judgments. We determined on Tuesday that in cases where it was necessary

and the proper course of conveyance to have a pottah we would not admit any other title; as I said then so I say now—You must go and get a pottah"

This was a case where the plaintiff had a bill of sale, but no pottah.

(Hyde's Notes, 12th February 1776.)

In Doe dem Rajah Huzoorimull and others *versus* Cassinath. The plaintiff in the ejectment proved possession under an execution in the late Mayor's Court. This the court thought sufficient title to put the defendant to shew a better. The title of the defendant was stated to be under a grant from the Company.

Impey, C.J., asked if he had the pottah ready to produce.

Sealy, for the defendant, answered that he had not.

Impey, C.J.: Then you can prove nothing unless you can give an account why you do not produce a pottah.

(Hydes Notes, 16th January 1779.)

There is only one notable instance where land in Calcutta was granted otherwise than by pottah, and that is in the case of the so-called talook Sootanuttee, which was conveyed by the Company to Maharajah Nobo Kishen Bahadur, the ancestor of the Sobha Bazar Raj family by an English deed of lease and release subject to the payment of a certain annual rent and to re-entry and repossession by the lessor on failure of the lessee to pay his reserved rent or any part thereof.

Encroachments on the waste land of Calcutta being a common occurrence, it was ordered (*vide* proceedings of the Revenue Committee, 28 and 21, 23rd January and 24th March 1786) that all the lands should be remeasured and the pottahs renewed every ten years; where the remeasurement shewed an excess (beshie zemin), the occupant had to pay the value of the excess before the pottah was renewed. Millett states: "The rule has of late years not been acted upon, the last measurement having taken place in 1790."

The correspondence of the Collectorate in 1789 (Mr. James Edward Colebrooke, Collector) shews that some remeasurement had recently taken place, and that many persons were called upon to pay for beshie zemin. Amongst other demands of the kind, I find that *Mr. William Camac's* salary was ordered to be stopped for a claim of this nature—a proceeding against which he entered a most indignant protest.

The Company did not interfere in the transfer of ground from one occupier to another, except in requiring fresh pottahs to be taken out; but this was not always done, and owing to the general laxity of administration, and also owing in some measure to the difficulties arising from the peculiarity of the jurisdiction, prescriptive rights in the ground were acquired which the Company could not successfully dispute.

By the custom of the town (as reported by the Sheristadar Jureeff Ameen and Etmamdars to the Board in 1789) when any

land formed on the river bank by accretion "no one was entitled to take possession without the permission of Government, and when Government has occasion for it, no other persons can have it. But when, this is not the case, the pottah holder of the adjoining lands has a preferable claim to any one else."

In June 1789 the Board, adverting to Mr Seton's (Collector) letter of the 27th August last, containing a proposition to prevent a future accumulation of balances from transfers among individuals; with the sanction of the Governor-General in Council, caused the following advertisement to be prepared and published three times in the *Calcutta Gazette* in the Persian and Bengali languages for the information of all whom it may concern—

"Whereas considerable losses have been sustained in the revenue assessed on the lands of the town of Calcutta, and the garden grounds in the vicinity thereof, from the property having been frequently transferred and the proprietors having been made liable for the revenue from the date of their purchase only, it is declared that without any reference to the former proprietors, Government will consider all ground sold in future as pledged for the liquidation of the revenue with which it is taxed, and if any person henceforth purchasing lands shall fail to make good all arrears of tax assessed thereon, the land will be disposed of to discharge the amount due.

"After this public notice, no plea will be admitted of ignorance of the arrears owing at the time of sale, as it will be incumbent on all purchasers to ascertain the incumbrances on the land previous to their purchase of it."

The rule does not appear to have been ever enforced, for it was undoubtedly *ab initio* illegal and *ultra vires*.

No special notice of this fact, however, appears to have been taken till 1812, when the then Collector, Mr. Thackeray, addressed the Board of Revenue, and pointed out that "the Board must be aware that these collections differ in every respect from the permanent revenue. The Regulations likewise cannot, in my opinion, be considered applicable to Calcutta."

Mr. Thackeray proposed distraint for enforcing payment of the ground rents, and submitted certain rules framed on the forms observed in the process of distraint for recovery of the house tax. These were approved by the Board, and sanctioned by Government.

Mr. Thackeray, however, does not appear to have been satisfied with the legality of his own rules; for, from a report from Sir Charles D'Oyly, Collector, in 1816, it appears that, apprehensive of involving himself in equal difficulties with the Supreme Court, Mr. Thackeray never resorted to distraint, and the result was an accumulation of balances; for the same fears seem to have pervaded the minds of his successors.

The question was in 1816 referred to the Advocate-General, and his opinion seems to have been adverse, for no distinct mode

of recovery was prescribed till 1829, when it was ordered that notices should be issued requiring all occupiers to pay their ground rent direct to the Collector's cutcherry on pain of proceedings before the Court of Requests.

In 1830, however, the old system of collections by means of sircars was again resorted to.

What the collections were and how collected is shewn from the following report of Mr. H. S. Oldfield, Collector of Calcutta, in 1836—

"In this Collectorship there is a species of revenue raised on Government lands let on building and other leases, and it is called *ground rent*, for the collection of which persons are appointed whose emoluments are derived from a commission of 3 per centum on the amount collected."

To enable them to make their collections, the Collector furnishes them with a printed form under his "seal and signature," which then is called the *bill*, and these bills are made out according to a register which is called the "Terij Bhaue." Prior to 1819 the rents were apparently realized quarterly, but on a representation from the then Collector Mr. A. T. Lind, the Board sanctioned the bills being issued yearly.

The following pertinent note appears in the handwriting of Mr R Hunter, Collector, August 1820, on a *circular* addressed to all Collectors in respect to providing for due credit for sums paid into the treasury by landholders on account of land revenue.

"Received 19th August. This cannot be applied in the Pottah office, as *revenue* is not received in Collector's office on account of Calcutta ground rents."

Altogether the collection of the ground rents seems to have continued on a most unsatisfactory footing down to 1850, for in 1848 *Mr. Millett* writes—

"Distraint is the only process now resorted to for the recovery of arrears of Calcutta ground rents. I know not whether it is conducted in due form, but I understand that in the first instance a notice is issued to the defaulter requiring him to appear at the Collector's cutchery to explain the cause of non-payment. If he fail to appear, a warrant of distraint is served by the Collector's bailiff. This is often resorted to, and I understand no instance has occurred until lately of the legality of the process being disputed. In most instances, however, when distraint is threatened, the defaulter attends at the Collector's office and comes to some kind of settlement.

"At present the Collector knows little about the rent-payers, and the etmamdars not much more.

"The peons of the etmamdars are supposed to be the only persons who are acquainted with the rent-payers and could furnish a list of them; but as this knowledge secures to them a monopoly of office, they will not impart it to others.

"Under such circumstances, the rights of Government can be but very imperfectly enforced, especially as the latest survey and

measurement of the lands took place sixty years ago. In fact the inhabitants and the etmamdars and their peons find their advantage in the punctual payment of a certain quantum of the rents to secure the remainder for themselves. But the survey and measurement now in progress under the late Act will bring every tenure and its real extent to light, and greater opposition may then be expected to the collection of rents."

In another place he remarks—

"Since the Statute the realization of the Calcutta rents has always been attended with difficulty"

The statute here referred to is Statute 13, George III, chapter 63, which was enacted in 1772-73, for the purpose *inter alia* of establishing a Supreme Court of Judicature (to consist of a Chief Justice and three other Judges) at Fort William in Bengal.

About 1846-47, a draft Act for the survey and assessment of the town was under consideration, and the Revenue Board desired to enact a provision that whenever the ground rent of any land was in arrear, and the Collector was unable to recover such arrear by distraint, it should be lawful for him after the expiry of the year on account of which such arrear rent was due to sell the right, title, and interest of the defaulter in the land. In fact this was an attempt to assimilate the procedure to that obtaining in the mofussil in respect to permanently-settled estates which were in arrears of Government land revenue. The Advocate-General, who was consulted, however, gave it as his opinion that "the summary power of sale given to the Collector by the draft Act as it now stands seems to me to be novel as regards Calcutta, and one which (though its operation is limited to the right, title, and interest of the defaulter, and therefore far less extensive than the power of sale exercised by the revenue authorities in the mofussil) is likely to give rise to considerable apprehension of uncertainty, if not create actual uncertainty in titles to land, and consequently to depreciate that kind of property.

"It seems to me that it would be more consistent with the spirit of British law by which Calcutta is governed to confine the remedies for the recovery of arrears of a rent charge (that is to say) to distress and an action of debt

"I would beg to bring to the attention of the President in Council the state of the law with reference to the recovery of these *ground rents* by distress, and to suggest that it may be well in this new law clearly to give such a power to the Collector.

"I am aware that the power has been constantly exercised, but there is an action now pending in the Supreme Court between Rossomoy Dutt and the Rajah Radhacaunt Deb, in which it is incidentally called in question, and I must say that I have some doubts whether, if contested, it would be supported at law.

"The rule at common law was that the power of distress was of common right only when a reversion remained in the

donor or lessor In the case therefore of a grant of lands in fee simple subject to a rent (which I take to be the effect of the pottahs granted by the Collector), it was necessary expressly to reserve (if it were intended to exercise) the power to distrain for the arrears of such rent. This the pottahs in use do not do."

Rossomoy Dutt's case alluded to by the Advocate-General above arose out of the grant and devise by an indenture of the 28th April 1788 by the East India Company to Maharajah Nobokishen Bahadur of the talooks Sootanuttee, Bagh Bazar, and Hoogulcundy, and under which the lessee claimed to have the same rights of recovery of arrears of rent due by the pottah holders by distraint which the Company had themselves exercised.

It was argued for the Rajah that before and at the time when the said indenture was executed the East India Company from time immemorial were used and accustomed to enforce, and as of right they did enforce, payment of the rents by distress, and that by the indenture the right of distraint was conveyed to the defendant's ancestor.

The verdict of the court was in favour of the plaintiff on the grounds that he held the land under a pottah granted by the defendant. This pottah was in the usual form of perpetual pottah, and it purported to be an absolute conveyance. By the English law rent cannot be reserved after an absolute conveyance, and the English law prevailed in Calcutta. On the face of the pottah there was no reversion.

Secondly.—The court could not find that the East India Company had the immemorial right to distrain, inasmuch as the Company did not even exist immemorially.

This case was fully reported in the *Harkaru* of the 5th August 1847.

The application of English law to land tenures, which originated in the ancient native system, thus placed the Government in the same position as a private creditor, and the natural outcome of this state of things was Act XXIII of 1850, by which not only was the recovery of arrears of ground rent by distraint legalized, but the Government by declaring the Calcutta ground rent to be land revenue within the meaning of 21, George III, chap. 70, sought to oust the jurisdiction of the Supreme Court in respect thereto. The process by which the ground rents were recovered previous to the passing of 13, George III, chap. 63, is thus described by Mr. Evelyn, the Collector, in 1781—

"The etmamdars or native collectors by their own authority arrested the debtor and confined him. If he did not pay in a reasonable time, he was put in the stocks, had his ears pulled, or a peon was ordered to lay hold of him by the neck and run him backwards and forwards in the public cutcherry.

"This relates to natives only. With regard to English, Portuguese, Armenians, and the richer natives who were too powerful, the etmamdars represented it to the Collector or Committee of

Revenue, who enforced payment by confinement from the Portuguese and natives, but what method was adopted to compel the English inhabitants to pay, I do not know."

In November 1819, Mr. R. Chase, Acting Collector, writes to the Board—

"Both the European and native inhabitants of Calcutta are so well aware of *the shadow of authority* now possessed by the Collector that many of them ridicule his demands and return his bills."

The Collector naturally looked with envy on the powers possessed by the Magistrates in the recovery of the house-tax, and craved to be vested with similar authority. The process he describes as follows—

"Immediately on any individual falling in arrears a summons is issued for him to appear before the Collector, and in the event of his not satisfactorily accounting for the non-adjustment of the bills a warrant bearing the official seal and signature of one or two Magistrates is served upon him empowering the serjeant immediately to seize and advertise for sale whatsoever goods and chattels he may find in the possession of the party."

A few instances of the manner in which the Company's property was dealt with in early days, as shewing how not only those in authority, but their underlings were allowed to appropriate the loaves and fishes, may not be without interest and instruction, and may be considered to have in some degree justified the report made by the Commission composed of *Clive, Sumner,* and *Verelst* in 1765—

"That every spring of the Government was smeared with corruption, that principles of rapacity and oppression universally prevailed, and every spark and sentiment of public spirit was lost and extinguished in the abandoned lust of universal wealth."

I have in a previous chapter referred to the pottah granted to Mr. Thomas Lyons, and transferred to Mr. Richard Barwell, of the site of the present Bengal Secretariat.*

In 1761 *Mr. Peter Amyatt* was Collector of Calcutta, and there appears on the record the grant of a pottah No. 315 of that year, which is noticeable not only from the quantity of ground granted, the peculiar description of the locality, but the position of the grantee. It is a pottah or lease granted unto *Peter Amyatt* for two hundred and eighty-five bighas and six cottahs of ground described as ryotti tikkah, coomar and potit zemin in "*Parish*" Chitpore, &c., in the pergunnah Amiraband: rent Rs. 259-3.

In 1768 Mr. George Vansittart was granted a lease to be held by him so long as the Hon'ble Company shall have no occasion for it of 631 bighas 11 cottahs and 8 chittacks of

* Nearly every servant of the company owned valuable property in Calcutta held under pottah from the Collector.

ground situated in dhee Birjee and Chokerber: rent Rs 789 per annum. This pottah covered the present site of the Bishop's Palace, and all the adjoining valuable properties. This property was sold by Mr. Vansittart to Mr. Charles Short, who established a bazar on part of the ground, the memory of which remains in Short's Bazar Street.

During periods extending over ten years, from 1758 to 1768, a number of grants were made to *Lazarus D'Oliviera*, some of which bear the significant foot-note—

"*N.B.—The rent is excused, being cutcherry servant.*

M. Collet, Zemindar."

Again a pottah was granted to the same individual *rent-free for ever* for *pious use* to make a tank in Molungah, New Govindpore. This Portuguese gentleman seems to have been much favoured by his Hon'ble masters, for again in 1763 a pottah was granted him of 18 bighas 16 cottahs in Mirzapore, at an annual rent of Rs. 3 per bigha, *but "as an indulgence a return"* was made him of Rs. 2 per bigha per annum.

In 1768 the firework mehal farming license was granted to his brother *Anthony D'Oliviera.*

Even the humbler adherents of the Collectorate participated in the benefits of official patronage.

In 1763 sundry parcels of ground were granted *rent-free for* ever for *pious uses* to Shake Manoolah, Jemadar of the Collector, who evidently would have become, had he lived long enough, a man of substance, as in 1767, only three years after, his *widow* sold her house and compound in Sootanuttee for 1,900 Arcot rupees.

After the restoration of the office in 1758 many pottahs were issued in the following form—

"In lieu of a former pottah lost on the capture of Calcutta, 1756," or as some of them have it—

"The catastrophe of Calcutta, 1756."

One of the earliest pottahs of the period (1758) grants 30 bighas of ground in Arcooly, Simlah, New Govindpore unto Sobaram Bysack for *pious use* to make a tank. *Rent to be remitted for ever.*

In 1766 there appears in the records a new form of document, of which the following is an example—

"Ram Kissen Poddar's grandson, Berassore Sein, hereby sells his house and compound containing 18 cottahs of ground with all the appurtenances in Sootanuttee unto *Nobkissen Moonshy* for the sum of nine hundred Arcot rupees (Ars. 900). Calcutta Collector's cutcherry, 20th day of December 1766."

In 1767 Gobindychurn Seal and others sell their garden in Sootanuttee to *Rajah Nobo Kishen Bahadur.*

These two documents would seem to fix the period of the advancement of Moonshy Nobkishen to the dignity of Rajah

Bahadur, though in the sketch of the life of Raja Rada Kanth Deva it is said to have been conferred on him by the Emperor Shah Alum in 1765. Upon these transfers, a fee was levied by the Collector, which formed apparently one of the perquisites of his office.

The amount realized from the ground rents of the town has never been a very large sum, nor does it appear to have materially varied from the earliest periods down to the present day.

In Todar Mull's rent roll, as given in Abulfazl's Ain-i-Akbery, it is stated that "*Mahal Kalkâtta*, together with two other mouzahs" (Govindpore and Sootanuttee) paid in 1582 a land rent of Rs. 23,905.

In 1762 the ground rent was Rs. 17,745.

In 1819 the "abstract statement of the ground rent" shews the demand to be Rs. 19,624.

In 1885 the demand is Rs. 25,647, of which, however, only Rs. 19,915 represents the fixed revenue, the remainder being rent of temporarily settled holdings.

In Mr. Howell's statement of the town rents in 1752, he gives the following account—

Ground rent received on—

	Bighas.	Cottahs.
Dhee Calcutta	1,704	3
Sootanuttee	1,861	5¼
Govindpore	1,044	13½
Bazar Calcutta	560	2¼
John Nagore	228	1½
Bagh Bazar	57	17¼
Lall Bazar	10	9
Santose Bazar	5	8½
	5,472	0¼
	733	0
Total of the Company's ground ...	6,205	0½

Taking the rent as given by Holwell at 3 sicca rupees per bigha, we have sicca Rs. 18,605 as the equivalent of Company's Rs. 19,845 of the present day.

No difficulty is now experienced in the collection of the ground rent, or land revenue, as it is now the fashion to call it. The Collector notifies annually by advertisement in the "*Calcutta Gazette* the periods within which the revenue of the different blocks into which the town is divided will fall due. The rent bills are prepared from a demand register and are delivered to the tenants duly receipted as the amount is tendered at the Collectorate. When default is made, a demand notice is issued and served upon the defaulter, or on the premises to which it refers, and this is followed, after an interval of seven days, by a warrant of distraint in accordance with the procedure laid down in the Small Cause Court Act. As all process fees are now levied in court fee

stamps, and all peons' fees duly accounted for, the extortion for which this department had become infamous is no longer possible. The revenue or rent of the Calcutta holdings is redeemable on payment of 30 years' rent. It was originally redeemable at 15 years'; afterwards raised to 20 years', and eventually to 30 years' purchase.

CHAPTER V.

One of the principal duties of the Collector of Calcutta was the collection of the town duties. What these duties were it is somewhat difficult to find from the records, but Mr. Holwell gives a very full account of the duties and farms, the first of which was the *gunge or Mondy Bazar of Govindpore.* "The several articles on which a duty is levied at the gunge are rice, paddy, gram, and all other kinds of grain; as also on tobacco, ghee, mats, poultry, bay leaves, thread, beeds, cloth, oil, gunnies, coposs, seeds, betel-nut—exported. In short, on every article that comes within the denomination of common food or the common necessaries of life."

"*Sootanuttee market and Syba Bazar.*—"Sootanuttee market is held twice a week, viz. on Thursdays and Sundays, on which a duty is collected by the farmer, viz.—

Retailers of cowries.	Chunam shops.
Cotton thread.	Tobacco do.
Apothecaries' shops.	Firewood do.
Oil shops.	Straw do.
Hardware.	Mats.
Tyar.	Bamboos.
Milk.	Braziers.
Jaggree.	Betelnut.
Sweetmeat.	Greens.
Smiths.	Sugarcanes.
Silversmiths.	Plantain.
Betel.	Tamarind.
Cucumbers.	Fishmongers.
Trees.	Roasted rice.
Weavers.	Potters.
Salt.	Cloth.
Rice.	Shoemakers.
Venison.	
Paddy.	

"These several articles have no established rule: from one gundah of cowries to 6 pund per diem on each shop, bundle, bag, or piece, according to the different value or species of goods." This commission with probably others appears to have formed a portion of the Collector's *perquisites.* As appears from the following correspondence, in October 1779 one Hajee Mustapha claimed exemption from the payment of the 5 per cent. commission on the sale of a house. The Governor-General in Council the Right Hon'ble Warren Hastings was pleased to direct that he should not be exempted from the tax, unless he should exhibit

satisfactory proofs of his being a subject of one of the three nations from which it had never been levied, viz. *English, French, and Dutch.*

The Board having at the same time represented the desirability of abolishing this tax levied on natives, "recommending at the same time an adequate addition to the Collectors' allowances, the Governor-General in Council was on the same date pleased to answer that he did not deem it expedient to abolish the same."

Mr. Colebrooke having also claimed the right to reserve the collection of the 5 per cent. commission, and the fines payable on the renewal of pottahs in Bhiter Simla and Bazar Calcutta, the Board replied that, "consistently with the exchange settled with Rajah Nobkissen, they could not comply with his request."

The exchange here referred to was the grant of Bhiter Simla and Bazar Calcutta in exchange for his lands at Ishapoor required by the Government for the erection of the Powder Works.

It would be tedious and unprofitable now to follow Mr. Holwell through his long detail of the various town duties and farms which were collected by the Company by virtue of their ancient factorial rights. They were charged not only on all goods imported or exported into or from the town, but on all shops, trades, manufactures, and sales of articles.

Before the sack of Calcutta—but in what year I have not been able to discover—an attempt was made to levy as town duty a commission of 5 per centum on all sales of European houses. The European inhabitants, however, resisted this impost, and with such success that in 1757 the Court of Directors ordered its relinquishment "*assuring all the inhabitants of Calcutta that we have a tender regard for their ease, and do therefore consent that the said duty be laid aside.*" It was, however, still levied from natives, Armenians, and Portuguese, as appears from the records.

The Hampden who took the most prominent part in resisting this tax was a Captain Durand, whose "*insolent behaviour the Directors considered tended to such a contempt of our authority as ought never to be borne, and whose resistance called forth an order to deport him with the ships of the season.*"

According to Bolts, "town duties included a duty on *licenses to marry* at the rate of 3 sicca rupees per party;" but I have failed to trace the issue of any such licenses in the records of the office; also a percentage on the sale of "*slaves*" and "*sloops and boats.*" He also states that "all grain brought into the gunges or public granaries, as well as every necessary of life and many other articles brought to the bazars or public markets in Calcutta, pay a duty upon importation, the collection of which is superintended by the Collector. The privilege of exercising many handicraft trades is likewise farmed out by the Collector to farmers, who collect from some certain sums for the license of exercising their respective trades and from others even a part of their daily wages."

From an acrimonious correspondence referred to in a former place between Lord Clive and Mr. George Gray, who was Collector in 1765, it would appear that certain duties were also levied on the women of the town, of which Lord Clive disapproved, and in consequence of the manner in which Clive had alluded to the subject in a letter, which was certainly more forcible than polite, Mr. Gray submitted his resignation.

From Mr. Gray's explanation it would appear that it had been customary on a Collector assuming office for the members of the *demi-monde* to present a *nuzzerana* or salammy, and that Mr. Gray, while refusing to accept more than a nominal sum, "*for which he made an adequate return,*" desired to collect the dues, and from the proceeds to erect and maintain what would in these days be called a lock-hospital—an institution he "considered very necessary in the interests both of the women themselves and the inhabitants of the settlement."

From Holwell's account the following appear to have been the principal farms—

The glassmakers' farm, which dates from	1738
„ vermilion „	1738
„ caulkers' „	1738
„ tobacco shops' „	1740
„ bang „ „	1738
„ chest makers' „	1748
„ red lead and lapis tutiæ (vitriol)	1746
The dammer and oakum	1746
Dee Calcutta and Govindpore's burdened oxen ...	1738
„ Calcutta and Bazar Calcutta's ferry boats ..	1738
The fireworks farm	1738
„ chinnams' „	1752
„ timbers' „	1752
Old iron, tea cattys, and old nails	1751

Besides this, there was a duty on—

Piece-goods at	2 per cent.
Sale of boats and sloops at	5 „
Sale of slaves ...	Rs. 4-4 each.
Grant of pottahs ...	„ 4-4 „
Arbitration bonds, salistnamch ...	20 punds of cowries.
Commission on recovery of debts ...	(Not stated.)
General releases	8 annas.
Mortgage bonds	Rs. 5 per cent.
Marriages	Sicca Rs. 3.
Russey salammy (measurement of holdings)	Re. 1.

Salammy on new-built sloops, 50 to 100 according to burden.

Mooriannoes—

Duty on export liquors	Rs. 2-4 per leager.
License for a treat	Not fixed.
Order for beat of drum	One cowand and one pund of cowries.
Duty on export of rice ...	1 seer 8 chittacks per maund.

Etlack.

Fines.

The etlack fees appear to have been court fees for summons, arrest, distraints, imprisonment, and the like. "On every complaint registered in the cutcherry, a peon is ordered on the defendant in cases of debt, or on the delinquent in cases of assaults or other abuses.

"The peon receives 3 punds of cowries per diem, 1 pund 14 gundas of which are brought to the credit of the Company under the head of *etlack*, 1 pund is the peon's fee, and the remaining 6 gundas were set apart, out of which the *etlack moories* or *writers* were paid their wages: and the overplus, called *moorlannoes* sequestered to uses I am a stranger to." !! (Holwell).

The remaining source of income appears to have been the fines.

The duties, however, appear to have varied very much from one year to another.

From the records of the office I have been able to trace the following farming licenses which will shew what the principal town duties were in 1763 and subsequent years, and what they yielded.

No. 1 of 1763 grants the farming license of the glassmakers unto *Ram Kisno Ghose* for the term of one year for the annual sum of nine hundred sicca rupees (sicca Rs. 900).

No. 2 grants the farming license of the 5 per cent. commission on the sale of sloops and boats and salammy on new built boats to *Monohur Mookerjee* for sicca Rs. 1,050.

No. 3 farming license of *fireworks* to *Moyendy Barutgar* for Company's Rs. 970.

No. 4 the vermilion mehal to *Narain Samunto* for sicca Rs. 750.

No. 5 the mehal of red lead and vitriol to *Fokeer Chundutt* for sicca Rs. 260.

No. 6 the farm of bang shops to *Baburam Ghose* for sicca Rs 4,000.

In 1765 I find the following mehals—

No. 1, the Shair of Ballagautta on all goods imported or exported at the rate of 13 cowries per rupee for Rs. 525. Farmer's name illegible.

No. 2, the Shair of all the bazars and markets, to *Gopee Nath Ghose* for three years, for 1,100 Arcot rupees per annum at 13 cowries per rupee.

No. 3 (see below).

No. 4, farming license of glassmakers, to *Babooram Ghose* for sicca Rs. 860.

No. 5, vermilion mehal, to *Jugger Nath Haldar* for sicca Rs. 830.

No. 6, red lead and vitriol, to *Jugger Nath Haldar* for sicca Rs. 325.

No. 7, bang shops, to *Andeeram Biswas* for sicca Rs. 4,300.

No. 8, five per cent. commission of sloops and boats, to *Issunderam Chuckerbutty* for sicca Rs. 1,400.

No. 9, fireworks, to *Cally Churn Sing* for sicca Rs. 825.

No. 3 confers the following somewhat strange privilege, but it does not appear that anything was paid to the Company therefor—

"To *Ramessore Samroot Gope. Any person or persons that are willing to mark their buts for the use of their funeral ceremonies you are to receive your customary fees, provided it should not be taken by force and demanding any improper or superfluous fees on pain of punishment and immediate dismissal from this occupation.* 1st *April* 1765.

No. 10 appears to be a sort of sunnud granted to the head or chief of the beggars.

To Nemoy Churn Dass Birjobassy, Fukeer—

You are to receive one cowree per diem on each shop within the town and districts of Calcutta as an alms for the maintenance of the begars! (Sic. in orig.)

Calcutta, 31*st July* 1765.

In 1768 I find a list of mehals to be granted in farm—

Settlement List of Mehals.

Shair Balliaghattah.	Export on sundry goods at 13 cowries per rupee.
Mahals.	Mooty.
Golay Magoon.	Mundy Connah upon the roads.
Cotty Sallamy.	Towbazary.
Joy Cottah.	Arrack.
Mundy Connah.	Bang.
Noya Sokto.	
Coyally.	

12 *Mehals.*

Gaut Pugladangah mehal.	Coyally.
Fish mehal.	Noya Sokto.
Maler.	Towbazary.
Crabs.	Export on sundry goods at 13 cowries per rupee.
Dongah.	Mockaltollah's fish mehals.
Goloy magoon.	Mooty.
Cotty Sallamy.	Arrack.
Joy Cottah.	Bang.
Mundy Connah.	

16 *Mehals.*

The farming license of the Pugladanga Shair and under gaut of Noyaputty and Balliaghattah granted unto *Kisno Chunder Sermah* for three years for Rs. 713-12-9 per annum with right to collect at the rate of 13 cowries per rupee on all exports and imports No. 1 of 1st March 1768.

R.B., *C.G.**

* Richard Beecher, *Collector-General.*

The farming license of Shair Balliaghattah and Joy Cottah to *Kisno Chunder Sermah* for three years for Rs. 586-10-9 per annum to collect such duty as per regulation granted him from the cutcherry. Calcutta Collector cutcherry, 1st March 1768.

No. 2. R.B., *C.G.*

The farming license of Sootanuttee market Towbazary is granted to *Nub Kissore Roy* for Rs. 570 per annum with right to collect at 13 cowries upon each shop.

No. 4. 1st May 1768.

The farming license of Hautcollan bazar's Towbazary to the above person for Rs. 50 per annum to charge 13 cowries from each shop.

The farming license of Borow bazar's Towbazary to *Ram Hurry Ray* for Rs. 800 per annum to charge 13 cowries for each shop.

The farming license of Ram bazar's Towbazary to *Ram Soonder Mittre* for Rs. 200 per annum.

The farming license of Simlau bazar's Towbazary to *Nimoy Churn Mittre* for Rs. 275 sicca.

The farming license of Charles bazar's Towbazary to *Ram Prosad Buxy* for Rs. 140 per annum.

The farming license of Boytocannah bazar's Towbazary to *Soptoram Bunjo* for Rs. 750 per annum.

The farming license of Arcooley's Towbazary unto *Ramsoonder Bose* for six sicca rupees.

The farming license of Soban bazar's Towbazary for Rs. 275 per annum.

The farming license of John bazar's Towbazary to *Diaram Chatterjee* for Rs. 591 per annum.

The farming license of Dormotollau bazar's Towbazary to *Ramdoolal Dutt* for Rs. 500 sicca per annum.

The farming license of Collootollau bazar's Towbazary to *Gocool Shilmoney* for Rs. 115 sicca per annum.

The farming license of Matchooah bazar's Towbazary unto *Francis D'Mello* for Rs. 450 sicca per annum.

The farming license of Collinbaw bazar's Towbazary to *Francis D'Mello* for Rs. 250.

The farming license of John Nagor market's Towbazary to *Francis D'Mello* for Rs. 265.

The farming license for Razernagor market's Towbazary to *Francis D'Mello* for Rs. 255.

The farming license of Lall bazar's Towbazarry to *Francis D'Mello* for sicca Rs. 231.

The farming license of Bow bazar's Towbazary to *Francis Pereira* for Rs. 375.

The farming license of 5 per cent. on sloops and boats to *Goopee Churn Tacoor* for Rs. 1,823 per annum.

The farming license of red lead and vitriol to the lastnamed for Rs. 267.

The farming license of glassmakers to *Colloy Sissighur* for 500 sicca rupees.

The farming license of fireworks to *Anthony D'Oliviera* for sicca Rs. 1,850.

The 1*st May* 1768. R. BEECHER.

The farming license to *Babooram Ghose* for bang at Rs. 583-6-6.

The farming license of vermilion to *Bisnoram Pal* for sicca Rs. 325.

A somewhat curious source of revenue is exhibited in the following pottah which speaks volumes not only for the thirsty proclivities of our predecessors, but for the thriftiness of the administration—

"*A pottah is hereby granted unto Shake Nuncoo, an inhabitant of the town of Calcutta for the exclusive privilege of purchasing all the saltpetre water which is used in cooling the liquors of the gentlemen and others residing in the town of Calcutta and the* 15 *bhees, that by reboiling the same he may extract from it the saltpetre. In consideration of such privilege he is to pay the annual sum of sicca Rs.* 101 *to the Company. The term of this pottah is for three years during which time it will continue in force.*

Calcutta Committee of Revenue, the 1*st March* 1774. *Phillip M. Dacres.*

In May 1795 the Calcutta town duties were abolished, but with certain exceptions they were re-established in May 1801.

Again by Regulation X of 1810, they were again abolished. They were, however, again re-established to be finally abolished by Regulation XIV of 1836, which repealed all regulations prescribing the levy of town duties.

Grain appears in later years to have been exempted from duty or charges other than the "coyally," for, by advertisement of the 19th February 1773, it was declared that "all liquors, provisions, and other necessaries of life (except grain) shall pay the duties in like manner with other merchandize as has been heretofore customary at this presidency," but it was also declared that no grain shall be landed within the limits of the city of Calcutta but under permit from the Custom Master specifying the quantity, and no grain shall be sold but in the presence of the coyalls or officers of the Custom House, who shall be authorized to receive their established coyally dustoor agreeably to the ancient and immemorial usage of the settlement (Colebrooke, p. 424).

In 1788 a prohibition was issued forbidding the levy by persons in charge of bazars of Mondy connah or tolls on articles carried along the roads and streets for sale; the right to levy was claimed as justified by long-established usage. The prohibition

does not seem to have been effectual, for we find that in 1820 the Board reported that the prohibition was so wholly overlooked or neglected that the abuse was revived, and seems to have continued to that day, and the Governor-General peremptorily forbid such extortions.

As may be easily understood from our experience of the malpractices of native underlings even in these enlightened law-abiding days the levy of the town duties was attended with an amount of oppression and extortion to which I am happy to say the native inhabitants of Calcutta would not now submit. According to Alderman Bolts "the collection of many of these dues and taxes gives occasion to great oppression from the farmers, and the numberless harpies who are necessarily employed as tax-gatherers, and are in general of great prejudice to industry and population among the lower class of people who are harassed on all sides, for it is even a common thing to see the seapoys who are stationed as guards at different places take from the poor as they pass something out of every one's basket"

That these extortions and oppressions were submitted to in fear and trembling we may well believe when we recall John Zephaniah Holwell's account of the almost absolute uncontrolled power wielded by the black zemindar, and remember the fact that many, if not the bulk of the farmers, were his creatures, and "that such was his tyranny and such the dread conceived of him in the minds of the natives, that no one durst complain or give information against him," and that the powers wielded by him were practically those of life or death.

According to Alderman Bolts the zemindar "enquires into complaints of a criminal nature among the black inhabitants, and in cases where the natives do not apply to the English established courts of justice."

"He proceeds also in the above summary way to sentence and punishment by fine, imprisonment, condemnation to work in chain upon the roads for any space of time, even for life, and by flagellation, and that in capital cases even to death"

The ancient Moguls and Nawabs would not permit any of the professors of Islam to be hanged according to the English custom, esteeming that too ignominious a death for a Mahomedan to suffer; therefore in such cases as were deemed capital, only the lash was permitted to be inflicted until death on the Mogul's subjects, Mahomedans and Gentoos: but the officers of the court called "chawbuckswars," or lash bearers, are sometimes so dexterous as to be able to kill a man with two or three strokes of the Indian chawbuck." It is true that "in cases which, according to the usage of this court or office are deemed to deserve *death, it has been usual* for the zemindar first to obtain the approbation of the President and Council before the *fatal stroke* is given."

A vain precaution this, where cold-blooded, vindictive, and unscrupulous orientals were concerned, all subservient to the will

of one man, and dependent on his favour for place, perquisites, and even life itself. But then it might be thought that the English zemindar, however much he might allow power to be exercised by his black deputy, and however new and unfamiliar he might be to his office, as pointed out by Holwell, would have been moved by ordinary humanity to interfere in and enquire into such matters. The probabilities are that instead of attending his cutcherry from 10 A.M. to 6 P.M. as the present Collector of Calcutta is constrained to do, he troubled it but little, and indeed we find in 1754 the Court of Directors by a despatch directed that in future their covenanted servants observe a frugal manner of living, and attend their several offices from 9 *to* 12 *in the morning* and in the afternoon, *when occasion be*, that our business may be more punctually carried on."

Besides their unfamiliarity with the duties of the office as explained by Holwell, it is recorded that very few of the servants of the Company of those days understood the Bengali language, their acquirements being mostly confined to a little Oordoo, or as it was then termed *Moors*

Coming now to the collection of what may be properly termed excise revenue, I find that the arrack mehal originally formed a part of the town duties, and was collected or farmed out by the Collector. Mr. Holwell refers to this liquor as *Batavia* or *Armenian* arrack. It is probable that it was the same as what is now termed *Doasta* (*i.e. Do* two, and *atusha*, fire, or *twice-fired* or double distilled, but there is also a liquor called *anise*, which, though now commonly distilled here, was formerly imported from Armenia, and is known as *Armenian anise*, it has some resemblance to the Dutch liquor *Kummel*).

Mr. Millett in his minute says—

"Although in early times all the necessaries of life and all articles of consumption used to be taxed in Calcutta, I have found but one mention of an arrack farm. Mr. Bolts mentions as an instance of arbitrary power on the part of Government that complaints having been made that many Europeans (Englishmen) kept public houses in Calcutta for the retailing of spirituous liquor, called *paria arrack*, to the great debauchery of the soldiery, many innocent tradesmen with others who did really sell this liquor were seized on a simple verbal order of the Governor and confined in a dungeon in the new fort for a day or two." No date is mentioned of this occurrence. In Mr. Rainey's Historical and Topographical Sketch of Calcutta, it is stated, but on what authority does not appear, that in 1766 the arrack shops in the town were ordered to be leased out. The first farming license for arrack that I have been able to trace is No 3 of the 1st day of May 1768. "The farming license *Choonar mehal* or arrack farm in the dhee Chitpore is granted unto Annuntoram Coondoo for the full and just sum of sicca Rs. 867 per annum for the term of three years," and in the

"Dowl Mohulwarry Sayer," of the same year arrack is mentioned.

In 1776 the Committee of Revenue reported to Government that a Mr. Levett was indebted to the Company sicca Rs 10,000 for the year 1775-76 on account of an exclusive right of vending arrack within the town.

In 1790 the sayer duties throughout the provinces were abolished, except the Abcarry or tax on spirituous liquor, which was ordered to be collected on behalf of Government.

In 1800, Regulation VI, section 32, enacted that nothing in that or any former regulation regarding the sale of spirituous liquor or intoxicating drugs should be applicable to the town of Calcutta, and in 1802 it was enacted by Regulation II of that year that the retail sale of spirits within the town is to be subject to such rules as His Majesty's Justices of the Peace may prescribe under the powers vested in them by Statute 33, George III, chapter 52, section 159.

In a very lengthy communication of the 31st January 1800 from the Justices of the Peace to the Governor-General I find the following references to the arrack shops—

"The arrack shops are the places of rendezvous of robbers, and at their meetings cant terms and phrases are used to prevent suspicion." Although not strictly within the scope of this note, I may here give the description of the different classes of criminals mentioned as frequenting the arrack and tarree shops—

Dakaits, or gang robbers.
Bumbuttias, or river thieves.

Girra cuttas (literally cutters of knots, corresponding with the description of thieves termed in England pickpockets).

Burglars.
Stealers of cows and bullocks.
Coiners and utterers of counterfeit money.
Cheats and swindlers.
Receivers of stolen goods, such as—

a. Petty shroffs and poddars.
b. Sonars.
c. Portuguese, Armenian, and Bengali auctioneers.
d. Native watchmakers.
e. Kellauneewallahs or oakum sellers.
f. Keepers of pykarry shops.
g. Bickreewallahs.
h. Washermen.
i. Ruffoogurs or darners and menders of shawls.
j. Keepers of old cloth shops (chiefly Seekhs).
k. Workmen, lascars, manjees, bearers, and all descriptions of domestic servants.

In the same letter the Magistrates complain of "want of further regulations respecting punch-house-keepers.

"The prevalence of drunkenness owing to the cheapness of spirituous liquor, toddy, and intoxicating drugs.

"There are at present 11 European punch-houses in Calcutta licensed by the Magistrates. These houses are mostly kept by Portuguese, Italians, and other foreigners.

"Besides the licensed punch-house-keepers, several European foreigners and others have lately opened eating and lodging-houses in different parts of the town for the reception of seamen and other Europeans. Billiard tables are kept in these houses, and spirituous liquors of all kinds are sold in them under the denomination of beer, lemonade, &c.

"To check in some degree the vice of drunkenness now so prevalent amongst the lower class of natives in the town of Calcutta, and to impose such restriction on the vend of spirituous liquor and toddy as shall prevent their shops from continuing as at present the rendezvous of thieves, robbers, and vagabonds of all descriptions, we beg leave to recommend that the duty charged on licenses for the retail of spirituous liquor be considerably raised, and that the vendor be required to give security and enter into penalty bonds to obey the police regulations set forth in the appendix.

"No. 7.—That the distillation of spirituous liquors be entirely prohibited within the limits of the town, and that the price of licenses in the neighbourhood of the town be also raised to the same rates as may be fixed for the sale of liquor within the town.

"On an average 85 retail licenses are taken out monthly within the town of Calcutta. Each vendor pays Rs. 1-8 a day for his license, and can afford to sell the common arrack at the rate of one anna and a half per quart!

"Vendors of toddy are at present under no restriction.

"The number of toddy shops in the town is estimated at 300, and the sale per month, as stated to us by the Collector of Calcutta, is estimated at Rs. 5,460.

"We are of opinion that the keepers of these shops should be obliged to take licenses, and be rendered subject to the same reductions as the vendors of spirituous liquors.

The rate of license fees on toddy shops ranged from 8 annas to one rupee per day, according to the season, the higher fee being charged for the months of March, April, and May.

"The sale of ganja, bang, mudut, and other intoxicating drugs, if the consumption of them cannot be effectually prevented, should also be restrained by obliging the vendors to take out licenses. The number of shops was calculated at one hundred and eight, and the fee proposed was one rupee per day for each shop."

The estimated revenue from these shops was—

			Rs.
License duty on spirituous liquors	...	...	1,00,000
Ditto toddy	...	...	30,000
Ditto drugs	...	...	15,000

(Regulation II of 1802 was evidently the outcome of the above representations of the Magistrates of the town.)

Magistrates to Secretary to Government.

From another letter, dated 20th October 1803, it appears that—

"Retail vendors of spirituous liquors are licensed at Rs. 5 per day, and are allowed by their licenses to dispose of 12½ gallons of liquor per day, and additional duty of 4 annas per gallon is levied on all the spirits which they sell beyond that quantity. Retail liquor shops are not allowed to be opened before sunrise in the morning, or to be kept open after sunset in the evening."

Vendors of toddy and ganja are licensed at 8 annas per diem, and subject to similar restrictions.

European punch-house-keepers are required to furnish daily reports of their lodgers, and of all persons frequenting their houses.

In one respect the Calcutta of a century ago was better off than it is at the present day. There were then in existence at least eight first-rate hotels and taverns occupying fine large premises in what were then fashionable parts of the town. There were, "The London" and "The Harmonic," the latter of which occupied the present Police Court building, "The Union," "Wright's New Tavern" near St. John's Church, "the Calcutta Exchange," and the "Crown and Anchor"—the present Exchange Buildings, "Beard's Hotel" and Moore's Tavern" in Dacres' Lane, then a fashionable quarter, and "Monsieur Le Gallais' Tavern," famous for public breakfasts and masonic banquets.

With the exception of the Great Eastern and Spence's the hotels of Calcutta must now be sought for in the un-aristocratic quarters of Waterloo and Bentinck Street.

The nature of the routine of collection of the tax on the manufacture of spirits at the distilleries constructed according to the European method, may be fully ascertained on a reference to Regulation II of 1802.

In 1818 the collections from the abcary duties are stated at—

	Rs.	
	2,17,286	less charges and commission.
	11,805	ditto ditto.
Net sicca ...	2,05,481	

European distillery—

	Rs.	
	63,787	less charges and commission.
	13,930	ditto ditto.
Net sicca ...	49,856	

At this period the collections were in the hands of Mr. Justice Blaquiere.

In 1829 Commissioners of Revenue and Circuit having been appointed by a Regulation of the previous year, the control of the several Collectorships of Customs and Town Duties vested in them from the 1st March 1829. "*Calcutta excepted, which will continue under the Board of Customs, Salt, and Opium.*"

In 1845 Act XXVI was passed to regulate the granting and withholding licenses for the sale of liquors within the town of Calcutta, and it was "thereby enacted that all powers and duties now vested by law in the Justices of the Peace, with respect to granting and withholding licenses for the sale of arrack or other spirituous or fermented liquors within the town of Calcutta, shall from and after the passing of this Act be vested in and discharged by *any person* whom the Governor of Bengal may appoint for that purpose."

At this time the officer in independent charge of the Calcutta Collectorate was Mr. D. W. Fraser, an Uncovenanted Deputy Collector, exercising all the powers of Collector.

In 1849 a law (XI of 1849) was introduced to repeal so much of section 159, Statute 33 of George III, cap. 52, Regulation II of 1802, and Act XXVI of 1845, as related to the sale of arrack or other spirituous liquors within the town of Calcutta, and it was thereby enacted that the collection of the revenue arising from the retail sale of spirituous or fermented liquors and intoxicating drugs within the town of Calcutta shall be under the charge of the Collector of Calcutta, subject to the control of the Commissioner of Abcary and the Board of Customs, Salt, and Opium.

The Collector of Calcutta at this period was Mr. J. H Young, a Covenanted Civilian, and by rule 86 of the same year the general superintendence of the Abcary Mehal, which had been vested in the Board of Revenue, was declared to belong to the Board of Customs, Salt, and Opium. I find, however, from a letter No. 652, dated 9th July 1850, from the Secretary to Government, Mr. Louis Jackson was appointed to officiate as Collector of Revenue and Stamps, and Superintendent of Abcary in Calcutta during the absence of Mr. J. H. Young, so that it would appear that the Superintendent of Abcary was a distinctive title then made use of.

The duties on spirits and drugs originally formed part of the sayer or internal duties. These duties were specially reserved by Government when the sayer was abolished by a notification of the Governor-General in Council, dated 28th July 1790.

In 1782 orders were passed prohibiting the sale of spirituous liquors within ten miles of Calcutta.

This order was superseded by an order passed in September 1790.

By a notification, dated 19th April 1790, it was declared that "no person within the Company's provinces shall in future make or vend spirituous liquors without a license from the Collector of the district, and that no tax shall be levied on the making or vending of spirituous liquors, except on the part of Government. In addition to this notification, a further notification was published on the 7th February 1791, formulating the manner of regulating the making of spirituous liquors, and the taking of license, and especially exempting the town of Calcutta" from the operation of the rule.

By Regulation X of 1797 it was declared that all licenses for the manufacture or vend of spirituous liquors or intoxicating drugs should be written on stamp papers, and the cost of the stamp should be in addition to the established tax. There were special stamps for this purpose bearing the words in Persian, Bengali, Hindustani, and Nagri.

Abcary licenses and the stamp duty ranged as follows—5, 10, 15, 25, 40, and 50 rupees.

This was abolished by Regulation VII of 1809.

The present excise revenue of Calcutta is derived from country spirits under the heads of licenses on shops for the vend of liquor, still-head duty, and distillery fees. There are three public distilleries—at Kidderpore, Manicktolah, and Sulkea—where alone spirits may be distilled after the country method, besides one distillery conducted on the English method which distilled rum and spirits of wine: this belongs to the old firm of Messrs. Ahmuty & Co., and is situated at Shibpore in Howrah. The remaining portion of the revenue is obtained from duty on rum, imported wines and spirits, tari or toddy, opium and its preparations, mudut and chundu, ganja, majun, sidhi, sabzi or bhang and charas; from fees for hotels and grogshops, and shops for the sale of the above articles. The annual excise revenue of Calcutta amounts to nearly nineteen lakhs of rupees, of which over ten lakhs is derived from country spirits and three and a half lakhs from opium.

CHAPTER VI.

One of the principal duties of the Collector of Calcutta of the present day is the issue of stamps and collection of stamp revenue, amounting in Calcutta alone to about Rs. 40,00,000, or about one-third of the total revenue from this source of the province of Bengal. In addition to the vend of stamps the Collector is the authority under the Board of Revenue for all adjudication as to stamps, and for all prosecutions for breaches of the stamp law.

The issue of stamps in Bengal was first instituted in 1797, the appointment of "*Superintendent of the Stamps*" being created by clauses XII and XIII of Regulation VI of 1797.

Clause XII provided that "an officer shall be appointed at Calcutta for issuing stampt paper, and keeping accounts of the same.

"The officer shall be styled 'Superintendent of the Stamps,' and shall be subject to the Board of Revenue." He was required on his appointment to take an oath.

The regulation provided that "the stamps were to be cut at the Calcutta Mint, and so as to be as little liable as possible to be counterfeited, care being taken that the impressions should be durable; and with a view to guard against forgeries, the Governor-General reserved to himself power to have new stamps prepared in various shapes, and with different marks on them, as often as he might judge proper, and also of varying and altering the size of the papers, but the designations of the stamps and the amount of duty were not to be altered except by a regulation. The earlier stamps were simply plain uncoloured embossed impressions of the steel die.

A number of regulations relating to stamps succeeded each other with rapidity. Regulation X of 1797 provided for the payment of stamp duty on all *licenses* for the manufacture or sale of spirits, &c.; Regulation VII of 1800 for levying stamp duty upon obligations for money, law papers, and other documents; Regulation XLIII of 1803 for the levy of court fees by stamps; Regulation XIII of 1806 for more effectully providing against the forgery of stamps or stampt paper, for preventing the sale of stampt paper without a written authority and for explaining existing rules respecting copies of judicial and revenue papers.

Regulations VIII of 1807, VII of 1809, and XII of 1810 modified previous regulations.

Regulation XII of 1812 fixed a period, viz. sixty days from the date of execution within which all law and money papers should be stamped on pain of penalties and of their not being received in evidence in any of the courts of judicature.

Regulation I of 1814 was an amending regulation.

Regulation X of 1814 was passed to explain Regulation I, and Regulation XXVI of 1814 had to be passed to modify, explain, and make certain additions to the same Regulation I.

There now occurred a season of rest—a lull in the legislative activity of the Government—in regard to the laws dealing with stamps; for, while we find that in the period between 1797 and 1814—seventeen years—no less than twelve regulations were enacted, no further law was introduced till 1824—ten years later, when Regulation XVI was passed to rescind and modify certain parts of the existing laws.

Down to this period, however, the stamp laws and regulations had no reference to and were not in force *within the town of Calcutta*. They were enacted for the purpose of raising a provincial revenue, and could not touch Calcutta, which was governed by the laws of England, and whose courts followed the English practice. Thus it will be found that none of the older deeds and documents executed in Calcutta, and with reference

to Calcutta properties or suits in the Calcutta courts, bore any stamp.

In Anno Domini 1826, the first Regulation (XII of 1826) was passed, which imposed stamp duties within the *town of Calcutta.*

In the preamble to this regulation it is set forth that "whereas stamp duties have long been raised, levied, and paid within the provinces subordinate to this presidency, and it appears expedient, with a view to the improvement of the revenue from the said duties, and is otherwise just and proper that a similar tax should be levied and paid within the town of Calcutta," the Vice-President has enacted the following rules to be in force within the precincts of the city of Calcutta.—

Clause II provided for the levy of duty.

Clause III placed the collection of the duty under the care and management of the Board of Revenue.

Clause IV provided for the establishment of a stamp office under the charge of an officer to be denominated "the Superintendent of Stamps in Calcutta," and clause VI provided for the appointment of a civil servant of the Hon'ble Company as *Collector of Stamp Duties* within the city of Calcutta It was here provided that the Collector of Stamp Duties should have an office either in the same house with the Stamp office or as near thereto as might be practicable, and that he should at all times be supplied with stamps upon indent by the Superintendent, to whom he should grant receipts in duplicate It was the special duty of the Collector of Stamps to select proper persons resident in different parts of the town for the purpose of vending and distributing stamps on the part of Government. Such persons to be appointed at his recommendation by the authority of the Board of Revenue, and to be furnished with a license under the seal and signature of the Collector. Very full and elaborate rules were prescribed by this regulation in regard to the supply and sale of stamps and collection of duty.

By Regulation X of 1829 all the existing stamp regulations were consolidated.

Regulations XII of 1826 and X of 1829 continued to be the law in force relating to the stamp duties for a period of *thirty-one years* down to 1860, when Act XXXVI of 1860 was passed to consolidate and amend the laws relating to stamp duties, and by clause XIX of that exactment the provision by which a covenanted civil servant of the Company could alone be appointed Collector of Stamp Duties was abolished, the local executive Government being empowered to appoint officers for the collection of the stamp revenue, and to prescribe their duties and jurisdiction.

The first Collector of Stamp Duties in Calcutta was *Mr Paul Marriott Wynch,* a writer of 1808, whose appointment dates from

the 1st February 1827, and who was directed by a letter from Mr. H. T. Prinsep, Secretary to Government.—

"To establish his office with the least practicable delay." He held the office until May 1828,* and was succeeded by *Mr. William Popham Palmer*, a writer of 1818.

Mr. Palmer held the office for four years and a half, and was succeeded in January 1833 by *Mr. Samuel George Palmer*, who continued till some time in 1835.

Mr. Frederick John Morris was in office part of 1835, and in that year made over charge to *Mr. Henry John Palmer*, who continued to hold it down to 1839.

Messrs. H. Alexander and *D. Robertson* acted in 1839-40, and in the latter year *Mr. John Bensley Thornhill* assumed charge and held office till 1842. Then followed Messieurs—

Robert Houston, 1842—44.
J. Campbell, 1844.
H. Alexander, 1844—46.
R. H. Snell, 1846-47.
George Augustus Chicheley Plowden, 1847.
Cecil Beadon, 1847.
C. A. Lushington, 1847.
James Henry Young, 1847 *to* 1849.
Louis S. Jackson, 1850
James Henry Young, 1850.
Elphinstone Jackson, 1851.
Arthur Grote, 1851.
R. E. Raikes, 1852
G. G. Mackintosh, 1852.
Archibald Roberts Young, 1853.
F. A. Lushington, 1853.
Henry S. Bayley, 1855.
F. A. Lushington, 1855.
Henry S. Bayley, 1855.
E. T. Trevor, 1856.
Samuel Wauchope, 1856.
E. T. Trevor, 1856.
C. S. Belli, 1856.
F. A. Lushington, 1856.

This completes the roll of covenanted civil servants of the Company who held the office of Collector of Stamp duties under the provisions of the regulation in force prior to the amending Act of 1860.

The first officer appointed Collector of Stamp Revenue under that Act was an uncovenanted civil servant of the Government. *Mr. George B. Hampton*, formerly a Deputy Collector, and from that time the office has been held in conjunction with that of

* Retired from the service in 1836.

Superintendent of Excise Revenue, Collector of Assessed Taxes, and Deputy Collector of Land Revenue. Although the names of many of those civil servants who held the office are "familiar in our mouths as household words," and many of them will be personally known to some of those at least who read these notes, there is not one of them now in the service, and not a few have gone to "that undiscovered country, from whose bourne no traveller returns." There are no records extant in this office to shew what was the amount of revenue derived from stamps in Calcutta at the time when the office was first established. The earliest record is for the year 1856-57, and the stamp revenue for that year amounted to Rs. 1,45,593 only: in 1884-85, *i.e.* within thirty years, it has increased to Rs. 39,72,993, or from less than one and a half lakhs to nearly forty lakhs of rupees.

CHAPTER VII.

WITHIN the last two years a change has been made in the status of this office and its working, consequent on the supposed legal disability of an uncovenanted officer to be appointed Collector of Calcutta, and to meet this difficulty the Covenanted Collector of an adjoining district was declared to be ex-officio Collector of Calcutta for land revenue purposes, he again delegating his duties and powers, as provided by section 3 of Act XVIII of 1856, to the *de facto* Collector, who, for this purpose, is appointed a Deputy Collector.

The difficulties had, I venture to think, no substantial foundation, but were based upon wrong premises, insufficient data, and want of any authentic record of the past history of the Calcutta Collectorate. Indeed, it would appear that they mainly arose out of a too narrow interpretation of the word "Collector," and by applying to it the technical meaning of *a Collector of land revenue of a zillah or district*, as referred to in Regulation II of 1793—an interpretation which, I submit, the word does not in the present connection bear, the town of Calcutta not having been, either at the time when that regulation was passed, or at the present time, a zillah or land revenue district, and the office of Collector of Calcutta not being that of a Collector of land revenue of a district, but, as I have abundantly shewn in the foregoing pages, an office of far greater antiquity than any zillah Collectorship in Bengal.

This misunderstanding, supported by the opinion of the law officers of the Crown, *upon the evidence then placed before them*, induced the Government to modify and alter the designation of the office, with the effect of creating some administrative difficulties in carrying on the work, while at the same time it tended to throw grave but unsubstantial doubts upon the legality

of all the action taken and orders passed in so-called land revenue matters by the long list of uncovenanted officers who from time to time held the independent charge of the Calcutta Collectorship.

The incumbency of those officers extends at intervals from 1837 down to the present day, and it would undoubtedly be a serious embarrassment to the Government were their acts to be now liable to question on the ground of want of jurisdiction.

I confidently assert, however, that there is no ground for considering that the position of any of those uncovenanted officers (even after the enactment of Act XXIII of 1850) is in any way assailable, or that there is anything in any regulation or law past or present which would prevent the Government from appointing any of their servants covenanted or uncovenanted to be "Collector of Calcutta" as they have done before time.

The question appears to have been first raised in 1883, and having been laid before the law officers of the Crown they disagreed in the first instance with the views expressed, and gave apparently uncontrovertible reasons for considering that the contention was unsound and untenable.

For some reason (which does not appear) the fact of their having so advised appears to have been lost sight of, for on a subsequent reference setting forth what were believed to be the historical facts, so far as they were then known, the then law officers came to a conclusion adverse to that arrived at in the first instance. But the value of the opinion admittedly altogether depends on the correctness of the "*historical facts*" stated, and if it is shewn that the supposed *historical facts* were mainly wrong, or if any of them were correct in themselves, so far as they went, that the inferences drawn from them were incorrect and misleading, then it is no disparagement to the learned authorities to say that an opinion so based is no guide, and had the *true historical facts* been fully before the law officers they would doubtless have concurred with the opinion given in the first instance.

The first and most important question arising in this case is this—Could any person, not being a member of the covenanted civil service, be legally appointed to be "Collector of Calcutta?"

And the answer to this question seems to depend on these further questions, viz.—

Is the "Collector of Calcutta" one of the officers referred to in section 3, Regulation II of 1793, and a Collector of a regulation district under the Statute 24 and 25, Victoria, Cap. 54, section 3?

Here we have the whole case put in a nutshell; and the latter question should have been at once answered in the negative. But relying on the "historical facts," which bore a most convincing appearance of infallibility, they found that "when on a previous occasion this matter was before the Advocate-General, it was understood that Calcutta never was a *district* or *zillah* under the Regulations of 1793, *and it was therefore thought* that the provisions of the Regulations and Statute quoted

above were not applicable to the office of "*Collector of Calcutta.*" This was indeed the real fact. "*It now, however, appears from the further information furnished* that there did exist in 1793 a district or zillah of Calcutta, comprising besides the town, in which the regulations were not in force, lands outside the limits of the original civil jurisdiction of the late Supreme Court in which the regulations were in force. This appears clear from the mention of the zillah in Regulation V of 1793 and Regulation IX of 1793, section 20, as well as from other circumstances set forth.

"It has not been shewn that the town within the original civil jurisdiction of the late Supreme Court was ever excluded from such regulation district as has been formed into a separate district."

Now what does all this amount to? Because there is in a bygone regulation mention of a "zillah Calcutta" *it is assumed* that that meant or included the town of Calcutta. This is a fallacy of which any one is able to judge who knows anything of both town and suburbs. For example there is a municipal ward in Calcutta called "Puddopookur;" there is a quarter of the suburbs called Puddopookur; *ergo* the municipal law of Calcutta must apply to Puddopookur, Entally (?).

In Calcutta ward No. 4, Sookea's Street, there is a quarter of Manicktollah. In the suburbs the fourth quarter on the list is Manicktollah; *ergo* Manicktollah, Sookea's Street, is in the suburbs of Calcutta (?).

Had the regulations themselves been referred to, it would have been found that there was a "zillah of Calcutta, consisting of *the districts* under the Collector of Calcutta, *which are not included in the jurisdiction of the Supreme Court of Judicature.*"

It was not necessary to shew that the town within the original civil jurisdiction of the Supreme Court was ever excluded from such regulation district, because, as a matter of fact, *it never was* included, and under the laws as they then stood it *never could have been* included in that district.

This is clearly explained in Harrington's analysis of the laws and regulations of the Governor-General in Council. He says: By Statute 21, Geo. III, cap. 70, section 23, it was enacted that the Governor-General and Council shall have power and authority from time to time to frame regulations for *the provincial courts* and councils, and shall, within six months after the making of the said regulations transmit, or cause to be transmitted, copies of the same to the Court of Directors. It was further provided in statute 13, Geo III, cap. 63, that the rules, ordinances, and regulations made by the Governor-General and Council *should not be valid or of any force or effect* until the same be duly registered and published in the Supreme Court of Judicature with the consent and approbation of the said court, which registry shall not be made until the expiration of twenty days after the same

shall be openly published, and a copy thereof affixed in some conspicuous part of the court-house or place where the said Supreme Court shall be held, and from and after such registry as aforesaid, the same shall be good and valid in law.

But this and other restrictions in the two clauses quoted must be considered under subsequent Acts of Parliament *to have exclusive reference to the town of Calcutta* technically though somewhat inaccurately denominated the settlement of Fort William and its subordinate factories, to provide for the good order of which, by a local power to frame any requisite rules and regulations *not repugnant to the laws of England*, appears indeed to have been the principal if not the only object of the 36th and 37th sections of the Statute 13, Geo. III, cap. 63.

Sir James Fitz-James Stephen in his recent work on "Nuncoomar and Sir Elijah Impey" makes the following remark on this subject—"The Governor-General and Council were to have power to frame regulations for the provincial courts—an enactment which was the legal foundation for the body of regulations of which the permanent settlement is the most famous portion."

As a matter of fact these regulations never were registered and published in the Supreme Court.

It further appears that it was understood that the office of Collector of Calcutta was formerly held by covenanted civil servants, either as an independent office or in conjunction with some other Collectorship, and that such was the case down to the present time.

Even were this correct, and to see how incorrect it is, it is only necessary to refer to the pages of this note on the past history of the Collectorate, it might without prejudicing the case be admitted that the officers who held the office of Collector of Calcutta in former times were in most cases, so far as we know, civil covenanted servants, but this was merely a coincidence, and not a *legal* necessity, as at that time there were hardly any officers in the service of the East India Company who were not then covenanted servants, who could have been entrusted with an office of such importance.

It is hardly possible for the law officers of the Crown to ascertain what was the status of the Collector of Calcutta ninety years ago, or to trace the history of the office from that time to this. Such researches can only be made in the offices of Government, where it is presumed the necessary records exist. All that the law officers can do is to accept the facts stated in the papers submitted to them, and base their opinion upon those facts.

Assuming therefore that the historical facts were as stated, they were of opinion that the office of Collector of Calcutta is not one that can be held by a person who is not a civil covenanted servant, and that any such appointment would *therefore* be *ultra vires* and illegal.

In examining into the case put forward, we may start with the broad statement that there is ample ground for contending that Calcutta was from the beginning of our revenue administration a *zillah* or *district* or *Collectorate*, and that there exists no Regulation or Act under which its character as a zillah or district for land revenue purposes has been in any way altered. As a zillah or district therefore, the provisions of section 3, Regulation II of 1793, are as applicable to the district of Calcutta as to any other district, and the land revenue administration of Calcutta can only be conducted in accordance with the terms of that section above referred to, which are that "the collection of the revenue payable to Government from the estates in each zillah is to be committed as heretofore to a civil covenanted servant of the Company, who is to be styled "the Collector of the Revenue of the zillah" to which he is appointed.

Now this theory has such an air of authority that it sounds most convincing, and the wording of the regulation is so very clear and distinct that I would beg to draw special attention to it, because, as it appears to me, we start with a mistake and draw our subsequent conclusions from totally wrong premises. My contention is that *the town of Calcutta* never was a zillah or district, nor were the provisions of section 3, Regulation II of 1793 ever applicable to it: there was no land revenue paying estate within its boundaries, and the Collector of the town of Calcutta *as such* was not the Collector of the Revenue of the zillah.

It may be said this is as much an assertion as the theory it contradicts, but I will support it with proofs.

It has been said that in 1793 there was a Collector of Calcutta who could only be a Collector of Land Revenue, Calcutta being a zillah, and that as to the designation of the office, the Collector of Calcutta was in the same position as other Collectors of districts described in section 3. He was the Collector of Land Revenue in his district, but was not required to describe himself as such, his official designation, as shewn by his seal, *vide* section 4, Regulation II of 1793, was briefly—"The Collector of the zillah of————."

Now what are the facts. If a reference is made to the public regulations for the settlement and collection of the revenue passed on the 14th May 1772, it will be found that the first creation of *zillah Collectors* dates from that year.

"As the Company has determined to stand forth as *dewan*, the servants employed in the collections shall be henceforward styled '*Collectors*' instead of the present appellation of supervisors."

I have already shewn that the style and title of "*Collector of Calcutta*" was certainly in use at least *fourteen years* prior to this—a very long period in the infancy of the settlement—*and* the *office* was known as the Collector's cutcherry fifty years before. But I will admit that in 1793 there was a Collector of Calcutta who

collected land revenue, but it would appear that he did so, not in his capacity as Collector of Ground Rents and Town Duties of Calcutta, but in his separate capacity *as Collector of Punchawungong and the districts beyond* the limits of the town, and which are described in Regulation IX of 1793 as "the zillah of Calcutta, consisting of the districts under the Collector of the town of Calcutta, which are not included in the jurisdiction of the Supreme Court of Judicature," and which were sometimes under the Collector of the town and sometimes not, but were not originally a part of his charge.

This doubling up of appointments has at no time been unusual, and at one period (1820) the same officer held the appointments of *Sub or Assistant Secretary to the Board of Revenue, Collector of the Calcutta Ground Rents*, and *Commissioner in the Sunderbunds.*

In the fifth report of the Select Committee on the affairs of the East India Company is quoted Mr. J. Grant's analysis of the finances of Bengal, 1787, which marks the separation between the revenue-paying districts and the town of Calcutta.

"The Calcutta 24-Pergunnahs zemindari when formerly granted in 1757-58 was computed to yield ausil and abwab malgoozary of sicca Rs. 5,53,125.

"*Besides which the ground rent, customs, and all the variable duties of the city of Calcutta* not included in Meer Cossim's bundobust.

"For the ground of the port and present city of Calcutta insulated within and totally distinct from the zemindari here so denominated, a grant of a very different nature from any of the foregoing was obtained in December 1758 as a lakhiraj or rent-free tenure.

"Again, he says (p. 500), the gross assessment of Bengal (excluding the ground rent of the town of Calcutta, Rs. 5,712, granted in lakhiraj as rent-free tenure) is agreeable to Jaffer Khan's standard rent-roll completed in 1722."

Now in all these references we have from "the very commencement of our revenue administration" the town of Calcutta "insulated and totally" distinct from the zemindari or district of Calcutta or 24-Pergunnahs, and its collections distinguished as ground rents as apart from land revenue.

As a matter of fact, although the districts surrounding Calcutta were subjected to constant changes both of name, boundaries, and extent of jurisdiction, and though at various times the same officer has been placed in charge of both, throughout all these changes it will be found that the separate jurisdiction of the town has always been most jealously guarded, and its peculiar constitution as regards landed interests has never been infringed.

All the authorities—judicial, executive, and historical—from Sir Elijah Impey, C.J., and his companions, followed by *Sir Charles*

Grey, C.J.; *Sir Edward Ryan, C.J.*; *the Hon'ble Frederick Millett*, member of the Indian Law Commission, to *the Hon'ble Dr. W. W. Hunter* and the Legal Remembrancer *Mr. T. T. Allen*, are agreed that the Regulations II, III, and IX of 1793 never extended to or had any force in the town of Calcutta, and it will be found that wherever regulations of a general nature were passed, which might by implication have been held to apply to Calcutta, their extension to the town was carefully guarded against. I may instance the regulation of 11th June 1790 for the guidance of the Revenue Board and Collectors relative to sayer or internal duties. Clause 14 directs that "these regulations be not extended to gunges, hâts, and bazars within the limits of the town of Calcutta." The code of regulations relative "to the decennial settlement of revenue, 23rd November 1791, clause 32, declares these regulations be not extended to the gunges, hâts, and bazars situated within the limits of the town of Calcutta."

Regulation IX of 1793.—"That the Magistrate of the 24-Pergunnahs be not considered to have any jurisdiction or authority whatsoever in the town of Calcutta."

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Regulation VII of 1806, which establishes a court of civil jurisdiction in the vicinity of Calcutta, debars it from exercising any jurisdiction within the limits of the town.

As an illustration of the absolute distinction between the jurisdiction of the town and outside district, I will refer to Regulations XVI of 1812 and XXVII of 1839, which provide remedies for the execution of the judgments of the Court of Requests for the town of Calcutta and the court of the zillah of the 24-Pergunnahs respectively being defeated by the parties absconding from the limits of the town into the zillah and *vice versâ*.

To shew how misleading isolated references to old regulations containing references to Calcutta may be if not carefully examined, I will quote from a "regulation for the administration of justice in the civil courts of adawlut, dated 6th April 1781.

"The following courts of civil judicature shall be established, the seats of which shall be fixed in the most populous and central towns *within their jurisdiction* . . . . 16th . . . . Calcutta . . . . . ."

16th. The jurisdiction of the adawlut of Calcutta consisting of—1*st* the pergunnah of Kishnagore.

2*nd* the chuckla of Hughli including Hidgellee and the districts of the 24-Pergunnahs and Mahomed Aminpore"

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16th. The jurisdiction of the adawlut of Calcutta consisting of—1*st* the pergunnah of Kishnagore.

2*nd* the chuckla of Hughli including Hidgellee and the districts of the 24-Pergunnahs and Mahomed Aminpore"

Now this taken by itself would seem conclusive evidence as to the jurisdiction of this court, for we have it described as *the Civil Court of Calcutta* having its seat *at Calcutta*, the most populous and central town *within its jurisdiction*; but on reading further we shall find it enacted "that the Court of Dewanny Adawlut do not on any pretence whatever receive or entertain any suit whatsoever brought on account of or in any way concerning any land, house, or tenement, &c., &c., within the town of Calcutta or of any inhabitant thereof."

To return, however, to the theory "that in 1828 there was a district of Calcutta assessed at Rs. 65,519 included within the proposed division of Calcutta," and that this referred to *the town of Calcutta.*

On a reference to Regulation I of 1829 (for constituting Commissioners of Revenue and Circuit) it will be found that twenty divisions were thereby created and that the eighteenth division consisted of the districts of Backergunge, Jessore, "*Suburbs of Calcutta*," 24-Pergunnahs, and Baraset, and it would appear that the zillah of *Suburbs of Calcutta* created by Regulation XIV of 1814 and existing until 1832, when it was abolished by Regulation VIII of that year, has been mistaken for the town of Calcutta, from which it formed an entirely separate jurisdiction. This zillah included besides Manicktollah, Chitpore, Towjeeraut and Nowhazarry, the thana of Sulkea, which includes the area now covered by the Howrah Municipality, with certain variations.

The next point is that in the proceedings of the Committee of Revenue, 25th April 1786, the town of Calcutta is spoken of as a *Collectorship*. Now we may grant this at once: it was *a Collectorship* inasmuch as it was a distinct charge under *a Collector*, but this does not prove that the town was *a zillah*, or that *the Collector* was the *Collector of the Land Revenue of a zillah*: rather the contrary will be evident if we read the minute of the 13th March 1787 by the President of the Board, for we find that he says—

"The minute detail attending the collection of the rents of the town of Calcutta requiring a constant and undivided attention it stands amongst the list of Collectorships, but I would propose that it be considered an appanage of the Khalsa under the immediate superintendence of an assistant at a reduced establishment." And this proposal was, as we find further on, adopted.

This shews that in early times the Calcutta Collectorship was not like that of other districts.

Some importance appears to attach to the designation of the Collector as shewn on his official seal. By clause V of Regulation II of 1793 it was enacted that the Collectors of the several zillahs are to use a circular seal one and a half inch in diameter and to bear in the Bengali and Persian characters the inscription—"The seal of the Collector of the zillah of * * * * * ."

I have a number of seals before me, the first of which bears in Persian character the words (William Billers, *Collector*). This is attached to a pottah dated 1764.

The next bears also in Persian (Mohur cutcherry collectory, Calcutta, Sun 1199, Hijree). This is a pottah in Mr. A. Seaton's time—1786—and there is similar one of Mr. Ed. Colebrooke's time, dated 1790.

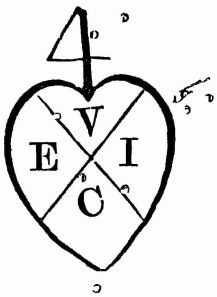
After this the offices having been amalgamated, the seal was for some time the seal of the Collector of Calcutta and 24-Pergunnahs; but this was only for a time.

In 1819 the seal of the office was in English and Bengali "Calcutta Pottah office," and with reference thereto I find Mr. Lind writing to the Board on the 2nd February: "With respect to the silver seal, it appears that the original one belonging to the Pottah office was melted down by the Board's order in 1811.

"I therefore propose that the present one be of the form and size prescribed by the regulations, but instead of an inscription in Persian and Bengali, it should bear in English the words "Calcutta Pottah office."

The next change appears to have been to "Calcutta Collector's Office," a small oval seal of the original dimensions, and then to a large round seal bearing the same inscription, with the date 1852. The seal now in use bears the Royal Arms with the words "Seal of the Collector of Calcutta."

Mr. Siddons, the Assistant to the Collector, informs me that he has some recollection of a seal belonging to the office which bore the same design as is still to be seen on the distillery peons' badges, viz. a heart divided into four by a St. Andrew's cross, with V. E. I. C. in the quarterings, and surmounted by the figure 4, but it cannot now be found—



I find the same device in the watermark of the paper used in this office over a hundred years ago, and Mr. Siddons has just handed me a copper pice which bears the same device with the date 1791, and which Dr. Busteed informs me was coined in England for the Bombay Presidency.

The V in all these cases is probably used instead of a U, and the legend reads "United East India Company." What the figure 4 stands for, I do not know.

I could, if necessary, quote volumes of correspondence between the Government, the Revenue Board, the Superintendent of the Khalsa, the Civil Auditor, and this office to shew that the Collector was always addressed either as "Collector of the Town of Calcutta" or Collector of the Calcutta Ground Rents, but it will be sufficient to mention the fact.

It may be suggested that the fact that the first uncovenanted officer appointed to the Calcutta Collectorate was designated Deputy Collector would imply that there was another Collector who was a covenanted civil servant. There is, however, clear and distinct proof that during the time Mr. Charles Francis and his immediate successors held the office of Deputy Collector they were independent officers directly under the control of the Board, and that there was no other "Collector of Calcutta," covenanted or otherwise.

I have already in the foregoing pages quoted the Board's letters recommending Mr. Francis' appointment as an independent charge, and I will only here quote an office note of the Member of the Board which directs that "a copy of the letter must be sent to the Commissioner of Jessore with instruction to direct the Collector of the 24-Pergunnahs to deliver over charge of the *Collectorship of Calcutta* to Mr. Francis, and in their letter written on this note is the following most significant passage—" I am directed to transmit, for your information and guidance, a copy of the Board's letter to Government, dated 4th July last, recommending that it (the Calcutta Collectorship) should *be made an independent office as formerly*, and that Mr. C. Francis should be appointed to the charge of it, and Mr. Secretary Mangles' reply and its enclosure sanctioning that arrangement.

"You will therefore be pleased to instruct the Hon'ble Mr. Erskine to make over immediate charge of the Calcutta Collectorate to Mr. Francis."

We have here a distinct *historical fact* in the history of the office, viz. that the Government of Bengal, with the sanction of the Supreme Government, after long deliberation and much correspondence, and most careful consideration of the subject, with Regulation II of 1793, and all the other regulations staring them in the face, placed an uncovenanted officer in permanent, exclusive, and independent charge of the *Calcutta Collectorate.*

Since that time the office has continued in charge of uncovenanted and covenanted officers, as men of either branch of the service were available down to the present time, and with all due deference to the opinions to the contrary, I most confidently assert that the disqualification difficulty is a myth; that the ghost of a regulation of 1793, with which the procedure of fifty years and the true historical facts of a century and a half, has been scared away has no more substantiality than the illusory stage spectre through whose shadowy form the surrounding furnishings are still plainly visible

There is only one more argument to be examined, and that is that the ground rents are revenue, and that therefore the provisions of the regulation must apply.

There is I think ample evidence in the foregoing notes to shew that the ground rents of Calcutta are not and never were land revenue under the regulations. The Calcutta holdings are not

permanently-settled revenue-paying estates, nor can they in spite of the declaration contained in Act XXIII of 1850, section XII, be dealt with as revenue-paying estates, and be put up for sale for a rears of revenue.

It has however, been said that in 1787 the term *rents* was used as synonymous with *land revenue*; but with regard to that I would quote that learned and recognized authority on the revenue system and regulations—John Herbert Harrington. He says:

"The term *rent* is evidently used, as in several other places, to denote the public revenue or land tax, but in the common signification of the word it cannot be properly said that any land is exempted from rent, except perhaps when the property is assigned in lieu of wages for service, and even then the servant may let it and receive rent. It is preferable therefore to appropriate the words revenue or assessment to the land *tax* when this is meant to be spoken of."

The objection that the ground rents of Calcutta are not revenue has been met by the statement, that even admitting for the sake of argument that *ground rent* is not revenue, it is not the case that in 1793 there was no land revenue properly so-called payable within the Calcutta Collectorship, for which a Collector could have been appointed. That in the Collectorship of Calcutta there is a permanently-settled estate, *Sootanuttee*, bearing a jumma of Rs. 960, which has always been borne on the revenue roll of the Collector of Calcutta, and the revenue of which has always been paid into the treasury of the Collector of Calcutta.

Now this again at first sight appears to be unanswerable Most people connected with the administration of Calcutta have heard of "Talook Sootanuttee," but probably few have had the curiosity to investigate and ascertain what talook Sootanuttee really is. There is in reality no permanently-settled estate under Regulation I of 1793 of Sootanuttee, nor has the property commonly called Talook Sootanuttee any analogy to a permanently-settled estate under the regulations.

The facts connected with Sootanuttee are these—

In 1769 the talook of Noapara in Murshidabad was granted to Raja Nobkissen Bahadur as "*Deb Shewul*," but this resulted in litigation with the former talookdar, who obtained a decree in his favour. The Company therefore agreed to give the Raja other property as compensation, and it was ultimately agreed to grant him Sootanuttee, &c. Many difficulties and objections were raised by the inhabitants and landholders, and in order to avoid objections, at the suggestion of the Raja, *an English lease* was granted him in perpetuity, subject to conditions. I give the document in full as it is not only explanatory of the peculiar conditions under which the descendants of Maharaja Nobkissen Bahadur hold the lands of Sootanuttee, but it is in itself

a curious State document, the original of which may not be forthcoming, and which is I believe unique—

THIS INDENTURE made the twenty-eighth day of April in the eighteenth year of the reign of our sovereign Lord George the Third by the Grace of God of Great Britain France and Ireland King Defender of the Faith and so forth And in the year of Christ one thousand seven hundred and seventy-eight BETWEEN the United Company of merchants of England trading to the East Indies of the one part and Maharaja Nobkissen Bahadur of Calcutta in the province of Bengal of the other part. WHEREAS the Honb'le Warren Hastings Esquire Governor-General Richard Barwell Phillip Francis and Edward Whealer Esquires Councillors of the presidency of Fort William in Bengal acting on the part and behalf of the said United Company in the Government of the said presidency have by their certain instrument in writing bearing date on or about the sixteenth day of January now last past called a *Company's Dewanny Sunnud* in the Persian language under the Dewanny seal of the said United Company and sign manual of the said Warren Hastings (according to the usual mode and form of making grants of the like nature by the said Governor-General and Council) given and granted to the said Maharaja Nobkissen by the "Title and description of the high and powerful Maharaja Nobkissen Bahadur the talookdari of the several villages of Sootalootee Baugbazar and Hogulcundy situate lying and being in Calcutta (containing the several markets or bazars of Sootalootee, Haut Sootalootee, bazar Sootalootee, Subahbazar, Charlesbazar and Baugbazar together with Hogulcundy and excepting thereout the two bazars called Rambazar and Rajebazar) in exchange for the village of Nowporah and certain other villages formerly the estate of the said Maharaja Nobkissen to take place from the beginning of the Bengal year eleven hundred and eighty-four (answering to the eleventh day of April which was in the year of Christ one thousand seven hundred and seventy-seven). He the said Maharaja Nobkissen doing on his part what is proper and customary for the benefit of the said talookdari conducting himself upon the principles of justice behaving himself so as to secure the satisfaction and content of the ryots and other inhabitants, by his good management causing a daily increase of husbandry and prosperity and regularly and punctually paying a fixed annual income or rent for the same of sicca rupees twelve hundred and thirty-seven thirteen annas ten pies (exclusive of the chowkidari tax) as in and by the said grant or sunnud relation being thereunto had may appear. AND WHEREAS the said Maharaja Nobkissen in and by his certain petition in writing addressed to the said Governor-General and Council on the day of the date of these presents for certain reasons therein stated hath requested of the said Governor-General

and Council to make him a perpetual lease or grant in the English language of the said talookdari thereby authorizing him in the collection of all the dues arising therefrom which were the right of the said United Company in order that he may be able duly to pay in his malgoozari or rent hereinbefore mentioned. AND WHEREAS the said Governor-General and Council have agreed to comply with the request of the said Maharaja Nobkissen and to make him a grant of the said talookdari in the English language in the name of the said United Company as hereinafter is mentioned. NOW THIS INDENTURE WITNESSETH that the said United Company of merchants of England trading to the East Indies for the consideration aforesaid as well as for and in consideration of the sum of *five Arcot* rupees to them in hand paid at or before the sealing and delivery of these presents (the receipt whereof is hereby acknowledged) and in consideration of the rent covenants and agreements hereinafter contained on the part and behalf of the said Maharaja Nobkissen his heirs executors administrators and assigns to be paid observed fulfiled and kept have demised given and granted and by these presents do demise give and grant unto the said Maharaja Nobkissen Bahadre ALL that the talookdari of the several villages of Sootalootee Baugbazar and Hogulcundy situate lying and being in Calcutta aforesaid in the said recited sunnud mentioned and granted with their and every of their appurtenances together with all and singular the produce issues and profits of the same talookdari and of every part and parcel thereof and all rents tolls taxes commissions comar lands waste lands lands forfeited or to be forfeited pottah salamies perquisites benefits and advantages whatsoever arising from the same talookdari hereby given and granted and from every or any part or parcel thereof which now are or at the time of making the grant or sunnud aforesaid have or hath been or at any time or times hereafter could or might be had and received by or on the part and behalf of the said United Company under the Bengal name and description of the mhalls or sayer of the same villages and every or any of them with free liberty license and authority to collect and receive all such rents dues and duties from all ryots and persons whatsoever owing the same at such time and times respectively as the said United Company would or could have received the same and to enforce the payment thereof by all such ways and means whatsoever as would or could in the like case have been lawfully exercised by or on the part of the said United Company with power from time to time and at all times hereafter to give releases or discharges for the same rents dues and duties and for every part thereof and the reversion and reversions remainder and remainders of and in the same premises and of and in every part and parcel thereof and all the estate right title interest use property claim and demand whatsoever of the United Company of in and to the same TO HAVE AND TO HOLD the said talookdari

with its appurtenances and the rents issues and profits thereof and of every part thereof from the said eleventh day of the said month of April one thousand seven hundred and seventy-seven unto him the said Maharaja Nobkissen his heirs executors administrators and assigns to the only proper use and behalf of him the said Maharaja Nobkissen his heirs executors administrators and assigns for ever YEILDING AND PAYING therefore yearly and every year unto the said United Company their successors or assigns or to the Governor-General and Council of the Presidency of Fort William aforesaid for the time being on the part and behalf of the said United Company the yearly rent or sum of sicca rupees twelve hundred and thirty-seven thirteen annas ten pies over and besides all payments to grow and become due and owing to the said United Company their successors or assigns for and on account of the tax called the chowkidari tax and the said Maharaja Nobkissen doth hereby for himself his heirs executors administrators and assigns covenant promise and agree to and with the said United Company their successors and assigns that he the said Maharaja Nobkissen his heirs executors administrators or assigns or some or one of them shall and will well and truly pay or cause to be paid to them the said United Company their successors or assigns the yearly rent or sum of sicca rupees twelve hundred and thirty-seven thirteen annas ten pies by monthly payments or oftener if thereunto required and will use and exercise his best power and ability in the good management of the said talookdari and to the increase of the husbandry thereof and will not commit or suffer or willingly suffer to be committed by any other person or persons any act or acts of oppression or extortion toward the ryots or inhabitants thereof nor take receive or claim any further or other greater dues or rights from them or any of them than what might have been had and received by the said United Company if these presents had not been made. PROVIDED ALWAYS and it is hereby declared to be the true intent and meaning of these presents and of the parties to the same that nothing in these presents contained shall extend or be construed to extend to the granting or including in the grant hereby made or intended to be made the said two bazars hereinbefore mentioned and in the said recited sunnud excepted and known by the names of Rambazar and Rajebazar or any part of them or either of them any thing hereinbefore contained to the contrary thereof in anywise notwithstanding. PROVIDED FURTHER that if the said yearly rent or sum of sicca rupees twelve hundred and thirty-seven thirteen annas ten pies shall be behind or unpaid in part or in all by the space of one full year next after any of the said days whereon the same rent or any part thereof ought to be paid as hereinbefore mentioned either by monthly payments or oftener if thereunto required (the same being first lawfully demanded) then it shall and may be lawful to and for the said United Company their successors

or assigns or the said Governor-General and Council for the time being in the name of the said United Company their successors or assigns into and upon the same premises and every part thereof in the name of the whole to re-enter and the same to have again repossess and enjoy as if these presents had never been made anything hereinbefore contained to the contrary thereof in anywise notwithstanding. PROVIDED ALSO and it is thereby further agreed by and between the said parties to these presents that if the said Maharaja Nobkissen his heirs executors administrators or assigns do or shall at any time during the continuance of these presents extort and receive or enforce the payment from the ryots and tenants of the said talookdari or any or either of them of any larger or greater rents dues or duties fees or impositions whatsoever than what have been always hitherto customarily received or at any time hereafter might be lawfully received by or on the part of the said United Company. That then in every such case the said Maharaja Nobkissen his heirs executors administrators and assigns shall forfeit and pay to the said United Company their successors or assigns on conviction thereof to the satisfaction of the said United Company or of the Governor-General and Council of Fort William aforesaid for the time being by way of fine for the offence so committed three times the amount or value of the money or other tax or imposition so taken or to be taken as aforesaid beyond what ought or might have been lawfully had and received upon the same occasion by or on the part and behalf of the said United Company if these presents and the said recited sunnud had not been made. IN WITNESS whereof to one part of these presents remaining with the said Maharaja Nobkissen the said Warren Hastings as Governor-General Richard Barwell Philip Francis and Edward Wheler as Councillors of the said presidency on the part and behalf of the said United Company have hereunto subscribed their names and fixed the common seal of the said United Company and to one other part hereof remaining with the said Governor-General and Council the said Maharaja Nobkissen hath fixed his hand and seal the day and year first above written.

WARREN HASTINGS.	LS	P. FRANCIS.
RICHD. BARWELL.	LS	EDWD. WHELER.

SEALED AND DELIVERED AT FORT WILLIAM in Bengal (where no stamps are in use or to be had) in the presence of (the interlineation of the year and words "one thousand seven hundred and seventy-seven" being first made (in two places).

GEO. HODGSON.
ISAAC BAUGH.

J. E. S.—Reg. No. 9322J—300—21-10-85.